



Trustees' Financial Summary

FY2005-06

Submit ID: 0134-78204548

08 Chouteau County
0134 Fort Benton H S

**** 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 #
701	BLM GRANT	LOCAL	ESA04BC55	
702	Vo Ed Family & Consumer Science	STATE	2	State
703	Aggregate Reim/Indirects	LOCAL		Local
704	Vo Ed Tech Ed/Industrial Arts	STATE	1	State
705	Vo Ed Business/Marketing	STATE	3	State
706	Vo Ed Carl Perkins Basic Grant	FEDERAL	0801348105BG	84.048A
708	Advanced Placement	FEDERAL	0801344005	84.330C
709	Vo Ed Health Occupations	STATE	5	State
710	Miscellaneous State Grant	STATE	6	State
711	Miscellaneous State Grant	STATE	8	State
712	State OTO Energy Cost Relief and Transportation	STATE	7	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)	148,497.15	14,360.55	294,183.12	
02	Taxes Receivable - Real and Personal (120-149)	25,568.48	3,767.43	5,427.54	
03	Taxes Receivable - Protested (150-159)	10,162.76	1,564.95	2,457.52	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		31,334.94		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	184,228.39	51,027.87	302,068.18	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	35,731.24	5,332.38	7,885.06	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	35,731.24	5,332.38	7,885.06	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	148,497.15	45,695.49	294,183.12	
52	TOTAL FUND BALANCE/EQUITY	148,497.15	45,695.49	294,183.12	
53	TOTAL LIABILITIES AND FUND BALANCE	184,228.39	51,027.87	302,068.18	



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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)		67,024.65	5,963.29	6,216.62
02	Taxes Receivable - Real and Personal (120-149)				327.46
03	Taxes Receivable - Protested (150-159)				137.16
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		67,024.65	5,963.29	6,681.24
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			2,692.50	464.62
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			2,692.50	464.62
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		67,024.65	3,270.79	6,216.62
52	TOTAL FUND BALANCE/EQUITY		67,024.65	3,270.79	6,216.62
53	TOTAL LIABILITIES AND FUND BALANCE		67,024.65	5,963.29	6,681.24



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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)	27,133.35			1,491.31
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	27,133.35			1,491.31
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)	27,133.35			1,491.31
52	TOTAL FUND BALANCE/EQUITY	27,133.35			1,491.31
53	TOTAL LIABILITIES AND FUND BALANCE	27,133.35			1,491.31



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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)	40,360.96	42,567.59		
02	Taxes Receivable - Real and Personal (120-149)	903.87			
03	Taxes Receivable - Protested (150-159)	403.37			
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	41,668.20	42,567.59		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,307.24			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,307.24			
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)	40,360.96	42,567.59		
52	TOTAL FUND BALANCE/EQUITY	40,360.96	42,567.59		
53	TOTAL LIABILITIES AND FUND BALANCE	41,668.20	42,567.59		



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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)		729.40		
02	Taxes Receivable - Real and Personal (120-149)		269.80		
03	Taxes Receivable - Protested (150-159)		34.38		
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		1,033.58		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		304.18		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		304.18		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		729.40		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		729.40		
53	TOTAL LIABILITIES AND FUND BALANCE		1,033.58		



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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)			76,881.73	1,029.66
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			76,881.73	1,029.66
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			76,881.73	1,029.66
53	TOTAL LIABILITIES AND FUND BALANCE			76,881.73	1,029.66



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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	458,240.28	477,746.60
1113 District Levy - Heavy Motor Vehicles	440.53	448.14
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	34,778.27	21,891.54
1190 Penalties and Interest on Taxes	3,839.73	5,258.89
1510 Interest Earnings	2,315.66	3,981.34
1900 Other Revenue from Local Sources	103.90	128.21
3110 Direct State Aid	439,679.26	462,754.29
3115 State Spec Ed Allowable Cost Pymt to Districts	25,222.06	23,193.19
3120 State Guaranteed Tax Base Aid	70,699.42	86,795.20
3440 State HB20/SB417 Prop Tax Reimb	5,010.63	3,695.24
3444 State School Block Grant	87,665.63	88,331.89
3460 Montana Oil and Gas Tax	990.48	3,731.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,128,985.85	1,177,955.58

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	339,989.49	281,324.38
2XX Personal Services - Employee Benefits	27,010.72	18,025.15
3XX Purchased Professional and Technical Services	7,201.44	11,195.72
4XX Purchased Property Services	508.90	714.00
5XX Other Purchased Services	4,306.86	1,194.95
6XX Supplies and Materials	37,964.21	40,947.98
810 Dues and Fees	871.50	4,914.60
8XX Other Expenditures	0.00	95.00
21XX Support Services - Students		
1XX Personal Services - Salaries	34,852.28	35,992.03
2XX Personal Services - Employee Benefits	3,147.90	3,174.23
3XX Purchased Professional and Technical Services	150.00	128.00
4XX Purchased Property Services	263.00	0.00
5XX Other Purchased Services	45.00	0.00
6XX Supplies and Materials	1,518.73	2,431.70
222X Educational Media Services		
1XX Personal Services - Salaries	24,300.03	14,893.52
2XX Personal Services - Employee Benefits	3,662.48	2,883.16
4XX Purchased Property Services	240.00	0.00
6XX Supplies and Materials	2,454.18	5,269.87
810 Dues and Fees	270.00	160.00



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	26,651.43	23,012.00
		2XX	Personal Services - Employee Benefits	121.80	0.00
		3XX	Purchased Professional and Technical Services	191.00	5,905.00
		5XX	Other Purchased Services	17,128.56	16,947.97
		6XX	Supplies and Materials	1,052.13	5,825.02
		810	Dues and Fees	425.00	3,340.63
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	45,376.06	49,040.54
		2XX	Personal Services - Employee Benefits	7,329.50	11,742.48
		4XX	Purchased Property Services	271.69	282.00
		5XX	Other Purchased Services	851.25	1,567.81
		6XX	Supplies and Materials	4,242.84	3,649.39
		810	Dues and Fees	1,273.55	735.35
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	16,193.35	20,916.81
		2XX	Personal Services - Employee Benefits	10,526.60	16,126.88
		3XX	Purchased Professional and Technical Services	6,744.36	5,341.79
		4XX	Purchased Property Services	2,009.49	1,036.83
		5XX	Other Purchased Services	12,133.38	6,487.41
		6XX	Supplies and Materials	5,269.70	9,782.27
		810	Dues and Fees	1,670.50	4,958.96
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	63,498.36	59,843.36
		2XX	Personal Services - Employee Benefits	5,778.55	5,377.26
		3XX	Purchased Professional and Technical Services	120.95	242.50
		4XX	Purchased Property Services	101,744.89	130,311.25
		5XX	Other Purchased Services	0.00	41.00
		6XX	Supplies and Materials	33,977.04	33,603.44
		7XX	Property and Equipment Acquisition	0.00	11,316.00
		810	Dues and Fees	1,980.36	7,416.68
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	27,074.84	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	46,041.10	46,935.60
		2XX	Personal Services - Employee Benefits	3,464.88	3,429.38
		3XX	Purchased Professional and Technical Services	250.00	0.00
		4XX	Purchased Property Services	341.28	400.00
		5XX	Other Purchased Services	1,000.00	0.00
		6XX	Supplies and Materials	1,687.56	1,821.70



Trustees' Financial Summary

FY2005-06

Submit ID: 0134-78204548

**08 Chouteau County
0134 Fort Benton H S**

**** 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	2,039.08	2,859.93
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	63,492.47	69,612.50
		2XX	Personal Services - Employee Benefits	3,283.28	3,504.66
		4XX	Purchased Property Services	454.55	2,742.22
		5XX	Other Purchased Services	5.90	88.41
		6XX	Supplies and Materials	4,128.60	10,060.62
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	3,818.34	5,265.82
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	22,467.17	20,881.50
		2XX	Personal Services - Employee Benefits	7,334.38	7,763.67
		3XX	Purchased Professional and Technical Services	0.00	780.00
		4XX	Purchased Property Services	1,083.04	0.00
		5XX	Other Purchased Services	3,722.03	1,452.44
		6XX	Supplies and Materials	4,564.79	2,525.54
		810	Dues and Fees	1,465.45	3,121.10
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	13,465.16	14,653.43
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	42,347.50	43,247.50
		3XX	Purchased Professional and Technical Services	1,080.00	1,220.00
		4XX	Purchased Property Services	1,095.64	350.00
		5XX	Other Purchased Services	18,259.96	19,676.07
		6XX	Supplies and Materials	13,470.45	19,110.88
		810	Dues and Fees	8,838.00	1,062.50
910	Food Services				
	31XX	Food Services			
		4XX	Purchased Property Services	221.10	380.02
		5XX	Other Purchased Services	0.00	50.28
		6XX	Supplies and Materials	9,426.83	20,829.38
		810	Dues and Fees	60.00	524.60



Trustees' Financial Summary

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**08 Chouteau County
0134 Fort Benton H S**

**** Recalculated ****

01 - General Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,161,302.44	1,162,544.67
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Schedule of Changes Worksheet

Beginning Fund Balance	133,086.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,177,955.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,162,544.67	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	148,497.15	(5)



Trustees' Financial Summary

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**08 Chouteau County
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**** Recalculated ****

10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	80,031.86	73,336.04
1113	District Levy - Heavy Motor Vehicles	33.58	65.48
1190	Penalties and Interest on Taxes	572.27	678.69
1420	Trans Fees from Other Schl Dists Within State	37,000.00	37,000.00
1510	Interest Earnings	219.47	572.55
1900	Other Revenue from Local Sources	1,333.15	0.40
2220	County On-Schedule Trans Reimb	76,014.08	77,254.65
3210	State On-Schedule Trans Reimb	61,752.11	63,615.75
3440	State HB20/SB417 Prop Tax Reimb	1,090.18	794.15
3444	State School Block Grant	2,613.31	2,633.17
3460	Montana Oil and Gas Tax	240.19	558.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>260,900.20</u>	<u>256,508.96</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		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	45,276.17	47,845.20
2XX	Personal Services - Employee Benefits	974.68	0.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	22,653.05	23,652.10
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	67,074.42	76,885.23
2XX	Personal Services - Employee Benefits	6,846.72	11,582.60
3XX	Purchased Professional and Technical Services	1,375.91	1,580.80
4XX	Purchased Property Services	27,586.91	14,180.76
5XX	Other Purchased Services	19,246.66	20,008.05
6XX	Supplies and Materials	31,611.11	53,287.17
7XX	Property and Equipment Acquisition	20,149.00	15,000.00
810	Dues and Fees	2,354.20	4,294.21
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	8,800.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>253,948.83</u>	<u>268,316.12</u>



Trustees' Financial Summary

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08 Chouteau County
0134 Fort Benton H S

**** Recalculated ****

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						57,502.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						256,508.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						268,316.12	(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)						45,695.49	(5)



Trustees' Financial Summary

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**** Recalculated ****

11 - Bus Depreciation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	73,436.73	123,516.00
1113 District Levy - Heavy Motor Vehicles	112.54	113.68
1190 Penalties and Interest on Taxes	638.63	738.96
1510 Interest Earnings	3,200.22	7,404.56
1900 Other Revenue from Local Sources	0.00	0.38
3440 State HB20/SB417 Prop Tax Reimb	846.43	723.83
3460 Montana Oil and Gas Tax	117.54	851.33

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

78,352.09 133,348.74

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	55,500.00	64,400.00

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

55,500.00 64,400.00

Schedule of Changes Worksheet

Beginning Fund Balance	225,234.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	133,348.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	64,400.00	(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)	294,183.12	(5)



Trustees' Financial Summary

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**08 Chouteau County
0134 Fort Benton H S**

**** Recalculated ****

14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	600.57	1,088.18
2240 County Retirement Distribution	118,516.06	123,586.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	119,116.63	124,674.35

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	49,663.12	41,707.14
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	5,043.62	5,221.29
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,363.88	1,965.94
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	7,166.13	6,667.31
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	6,241.21	6,859.91
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,956.66	5,441.38
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	8,295.89	8,001.69
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	12,552.08	13,873.80
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,359.97	6,763.98
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	9,368.38	10,218.79
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	259.42	462.19
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	397.42	482.73



Trustees' Financial Summary

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0134 Fort Benton H S**

**** 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				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	2,555.51	2,446.92
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	1,263.96	1,419.76
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	5,289.50	4,780.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				122,776.75	116,313.52

Schedule of Changes Worksheet

Beginning Fund Balance					58,663.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					124,674.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					116,313.52	(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)					67,024.65	(5)



Trustees' Financial Summary

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0134 Fort Benton H S

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
701 BLM GRANT	
6100 Material Prior Period Revenue Adjustments	-2,692.50
702 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	315.00
703 Aggregate Reim/Indirects	
1510 Interest Earnings	147.71
704 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	1,204.00
705 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	648.00
706 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	7,998.00
708 Advanced Placement	
4650 Federal Miscellaneous Grants from OPI	1,388.95
709 Vo Ed Health Occupations	
3900 State Career & Technical Ed Entitlement	315.00
710 Miscellaneous State Grant	
3290 State - Other State Grants	5,000.00
711 Miscellaneous State Grant	
3290 State - Other State Grants	750.00
712 State OTO Energy Cost Relief and Transportation	
3630 OTO State Energy Cost Relief & Transportation	1,961.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	17,035.22

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

PRC Program Function Object	2006 Value
701 BLM GRANT	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
810 Dues and Fees	120.00
702 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Consu	
1XXX Instruction	
6XX Supplies and Materials	315.00



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
394 State Career & Technical Ed Entitlement - Family & Consu	
702 Subtotal	315.00
704 Vo Ed Tech Ed/Industrial Arts	
395 State Career & Technical Ed Entitlement - Technology Ed/ 1XXX Instruction 6XX Supplies and Materials	1,204.00
705 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupati 1XXX Instruction 6XX Supplies and Materials	648.00
706 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant 1XXX Instruction 6XX Supplies and Materials	7,998.00
708 Advanced Placement	
465 Federal Miscellaneous Grants from OPI 1XXX Instruction 5XX Other Purchased Services	1,388.95
709 Vo Ed Health Occupations	
397 State Career & Technical Ed Entitlement - Trades & Indust 1XXX Instruction 6XX Supplies and Materials	315.00
710 Miscellaneous State Grant	
470 Federal Miscellaneous Grants from other State Agencies 1XXX Instruction 6XX Supplies and Materials	4,984.95
711 Miscellaneous State Grant	
471 GEAR UP 1XXX Instruction 6XX Supplies and Materials	134.11



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**** Recalculated ****

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						3,343.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						17,035.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						17,108.01	(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)						3,270.79	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
701 BLM GRANT	-2,692.50	120.00	-2,812.50
702 Vo Ed Family & Consumer Science	315.00	315.00	0.00
703 Aggregate Reim/Indirects	147.71	0.00	147.71
704 Vo Ed Tech Ed/Industrial Arts	1,204.00	1,204.00	0.00
705 Vo Ed Business/Marketing	648.00	648.00	0.00
706 Vo Ed Carl Perkins Basic Grant	7,998.00	7,998.00	0.00
708 Advanced Placement	1,388.95	1,388.95	0.00
709 Vo Ed Health Occupations	315.00	315.00	0.00
710 Miscellaneous State Grant	5,000.00	4,984.95	15.05
711 Miscellaneous State Grant	750.00	134.11	615.89
712 State OTO Energy Cost Relief and Transportation	1,961.06	0.00	1,961.06
Total	<u>17,035.22</u>	<u>17,108.01</u>	<u>-72.79</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	6,311.45	7,228.00
1113 District Levy - Heavy Motor Vehicles	2.35	6.58
1190 Penalties and Interest on Taxes	28.26	57.87
1340 Fees for Adult Education	0.00	500.00
1510 Interest Earnings	78.03	106.96
1900 Other Revenue from Local Sources	0.00	0.24
3440 State HB20/SB417 Prop Tax Reimb	17.80	13.83
3460 Montana Oil and Gas Tax	2.06	53.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,439.95	7,967.00

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

PRC Program Function Object	2005 Value	2006 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	1,700.00	3,787.50
5XX Other Purchased Services	0.00	544.51
6XX Supplies and Materials	5,571.00	232.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,271.00	4,564.57

Schedule of Changes Worksheet

Beginning Fund Balance	2,814.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,967.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,564.57	(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)	6,216.62	(5)



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**** Recalculated ****

18 - Traffic Education Fund

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

PRC Revenue	2005 Value	2006 Value
1311 Driver's Education Fees	2,870.00	3,030.00
1510 Interest Earnings	355.19	694.49
3260 State Driver's Education Reimbursement	2,763.24	2,677.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,988.43	6,401.78

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	4,080.00	4,258.50
6XX Supplies and Materials	1,156.38	2,066.73
8XX Other Expenditures	100.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,336.38	6,325.23

Schedule of Changes Worksheet

Beginning Fund Balance	27,056.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,401.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,325.23	(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)	27,133.35	(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	20.68	40.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	20.68	40.81

Schedule of Changes Worksheet

Beginning Fund Balance	1,450.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	40.81	(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)	1,491.31	(5)



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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	19,983.22	19,898.57
1113	District Levy - Heavy Motor Vehicles	0.00	17.98
1190	Penalties and Interest on Taxes	106.82	120.26
1510	Interest Earnings	181.19	971.72
1910	Rentals	4,400.00	4,800.00
3281	State Technology Aid	4,163.77	6,294.25
3440	State HB20/SB417 Prop Tax Reimb	54.75	37.78
3460	Montana Oil and Gas Tax	38.68	150.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>28,928.43</u>	<u>32,290.95</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		
	3XX Purchased Professional and Technical Services	4,524.16	1,000.00
	4XX Purchased Property Services	13,092.97	380.00
	6XX Supplies and Materials	813.66	14,708.37
21XX	Support Services - Students		
	4XX Purchased Property Services	281.00	223.00
	6XX Supplies and Materials	816.59	460.13
222X	Educational Media Services		
	6XX Supplies and Materials	650.00	0.00
25XX	Support Services - Business		
	4XX Purchased Property Services	250.00	0.00
	6XX Supplies and Materials	95.82	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>20,524.20</u>	<u>16,771.50</u>



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28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance						24,841.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						32,290.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						16,771.50	(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)						40,360.96	(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	284.35	966.00
3445 State Combined Fund School Block Grant	13,468.66	13,571.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,753.01	14,537.02

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

Schedule of Changes Worksheet

Beginning Fund Balance	28,030.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,537.02	(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)	42,567.59	(5)



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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	332.51	448.99
1113 District Levy - Heavy Motor Vehicles	177.93	0.00
1190 Penalties and Interest on Taxes	129.25	247.82
1510 Interest Earnings	8.53	11.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	648.22	708.15

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	630.00
4XX Purchased Property Services	704.34	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	704.34	630.00

Schedule of Changes Worksheet

Beginning Fund Balance	651.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	708.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	630.00	(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)	729.40	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2005 Value	2006 Value
1XXX Revenues from Student Activities	157,782.97	151,340.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	157,782.97	151,340.56

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	135,270.37	163,432.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	135,270.37	163,432.50

Schedule of Changes Worksheet

Beginning Fund Balance	88,973.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	151,340.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	163,432.50	(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)	76,881.73	(5)



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85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	0.00	14.66
1920 Contributions/Donations from Private Sources	0.00	1,015.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	1,029.66

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,029.66	(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)	1,029.66	(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	46,041.10	28,744.00
XX	39X 1XXX	112 Certified Teacher Staff Salaries	63,492.47	69,612.50
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	339,998.48	285,582.88
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	10,608.71
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	635.25
XX	XXX 26XX	41X Energy Utility Services	57,871.59	75,411.66
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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**** Recalculated ****

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	19,419.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	19,419.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,472.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	27,963.63
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	55,446.61
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

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

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

Percentage of Special Ed Funding in FY2008 Maximum Budget: 100%



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**** Recalculated ****

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	46,935.60	0.00	0.00	0.00	
280	1XXX	2XX	3,429.38	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	400.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	1,821.70	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	2,859.93	0.00	0.00	0.00	
Totals			55,446.61	0.00	0.00	0.00	55,446.61



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Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

** Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY06.*



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**** Recalculated ****

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	358,770.00	0.00	0.00	0.00	358,770.00
Buildings	3,948,209.52	0.00	6,350.00	0.00	3,954,559.52
Machinery And Equipment	991,342.04	0.00	95,366.00	67,549.00	1,019,159.04
Totals at historical cost	5,298,321.56	0.00	101,716.00	67,549.00	5,332,488.56
Less Accumulated depreciation for:					
Building Accum	3,262,620.72	0.00	84,761.40	0.00	3,347,382.12
Machinery And Equipment Accum	492,493.41	0.00	91,403.09	60,794.11	523,102.39
Total accumulated depreciation	3,755,114.13	0.00	176,164.49	60,794.11	3,870,484.51
Governmental activities, capital assets, net	1,543,207.43	0.00	-74,448.49	6,754.89	1,462,004.05

* 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 Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	1,889.12	0.00	0.00
Support Services Students (21XX)	0.00	0.00	0.00
Support Services Staff (22XX)	127.54	0.00	0.00
General Administration (23XX)	5,731.88	0.00	0.00
School Administration (24XX)	1,198.95	0.00	0.00
Financial Administration (25XX)	0.00	0.00	0.00
Operations and Maintenance (26XX)	82,428.32	0.00	0.00
Transportation (27XX)	84,788.68	0.00	0.00
Total Depreciation for FY2006	176,164.49	0.00	0.00



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
Compensated	24,078.49	5,564.68	0.00	0.00	29,643.17	0.00	29,643.17
Total Governmental Activity							
Long-Term Liabilities	24,078.49	5,564.68	0.00	0.00	29,643.17	0.00	29,643.17

* 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.