



Trustees' Financial Summary

FY2005-06

Submit ID: 0138-71938021

08 Chouteau County
0138 Big Sandy H S

Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk Ruth Kulbeck

Phone #: (406) 378-2502

(Signature)

(Date)

Chair, Board of Trustees Randy Williams

(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 #
110	Vo Ed Agriculture	STATE	0081-0805-01-067	State
111	Vo Ed Carl D Perkins-Comp	FEDERAL	0801388103BG	84.048A
112	Miscellaneous State Grant	STATE	222	State
113	DONATIONS	LOCAL	999	



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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)	153,939.54	34,528.78	230,657.76	
02	Taxes Receivable - Real and Personal (120-149)	17,829.22	3,188.57	2,639.39	
03	Taxes Receivable - Protested (150-159)	2,675.48	547.94	467.94	
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	174,444.24	38,265.29	233,765.09	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	20,504.70	3,736.51	3,107.33	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	20,504.70	3,736.51	3,107.33	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	153,939.54	34,528.78	230,657.76	
52	TOTAL FUND BALANCE/EQUITY	153,939.54	34,528.78	230,657.76	
53	TOTAL LIABILITIES AND FUND BALANCE	174,444.24	38,265.29	233,765.09	



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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)		41,508.59	4,416.09	8,128.89
02	Taxes Receivable - Real and Personal (120-149)				503.78
03	Taxes Receivable - Protested (150-159)				123.23
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		41,508.59	4,416.09	8,755.90
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			2,631.04	627.01
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			2,631.04	627.01
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		41,508.59	1,785.05	8,128.89
52	TOTAL FUND BALANCE/EQUITY		41,508.59	1,785.05	8,128.89
53	TOTAL LIABILITIES AND FUND BALANCE		41,508.59	4,416.09	8,755.90



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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)	1,641.72			
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)	2,295.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,936.72			
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)	3,936.72			
52	TOTAL FUND BALANCE/EQUITY	3,936.72			
53	TOTAL LIABILITIES AND FUND BALANCE	3,936.72			



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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)	28,918.90	2,566.18		
02	Taxes Receivable - Real and Personal (120-149)	2,285.95			
03	Taxes Receivable - Protested (150-159)	445.53			
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	31,650.38	2,566.18		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,731.48			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,731.48			
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)	28,918.90	2,566.18		
52	TOTAL FUND BALANCE/EQUITY	28,918.90	2,566.18		
53	TOTAL LIABILITIES AND FUND BALANCE	31,650.38	2,566.18		



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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)	21,966.35			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	21,966.35			
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					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	21,966.35			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	21,966.35			
53	TOTAL LIABILITIES AND FUND BALANCE	21,966.35			



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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)			61,807.52	
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			61,807.52	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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			61,807.52	
53	TOTAL LIABILITIES AND FUND BALANCE			61,807.52	



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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	256,811.68	223,167.33
1113 District Levy - Heavy Motor Vehicles	1.57	14.42
1190 Penalties and Interest on Taxes	2,210.89	2,424.89
1510 Interest Earnings	1,217.18	2,336.32
1900 Other Revenue from Local Sources	399.42	6.51
3110 Direct State Aid	270,917.76	289,759.70
3115 State Spec Ed Allowable Cost Pymt to Districts	16,364.77	16,840.68
3120 State Guaranteed Tax Base Aid	11,362.50	6,390.00
3440 State HB20/SB417 Prop Tax Reimb	7,563.46	5,463.72
3444 State School Block Grant	44,250.06	44,586.36
3460 Montana Oil and Gas Tax	89,865.76	74,571.86
9710 Residual Equity Transfers In	14,595.63	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	715,560.68	665,561.79

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	285,838.19	293,975.85
2XX Personal Services - Employee Benefits	55,969.75	55,394.41
4XX Purchased Property Services	1,793.67	795.72
5XX Other Purchased Services	1,345.94	572.74
6XX Supplies and Materials	18,542.02	13,071.14
810 Dues and Fees	2,281.70	0.00
8XX Other Expenditures	0.00	2,417.90
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	1,175.00	0.00
6XX Supplies and Materials	0.00	2,167.50
221X Improvement of Instruction Services		
6XX Supplies and Materials	5,495.54	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	12,758.01	22,000.77
3XX Purchased Professional and Technical Services	0.00	2,311.88
4XX Purchased Property Services	4,690.49	136.59
5XX Other Purchased Services	2,229.50	3,062.38
6XX Supplies and Materials	4,353.08	3,689.14
8XX Other Expenditures	3,333.15	3,339.56
24XX Support Services - School Administration		
1XX Personal Services - Salaries	35,064.81	46,591.93



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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				
	24XX	Support Services - School Administration			
		4XX	Purchased Property Services	133.96	165.99
		5XX	Other Purchased Services	391.34	0.00
		6XX	Supplies and Materials	1,861.41	941.47
		810	Dues and Fees	0.00	28.00
		8XX	Other Expenditures	50.00	0.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	5,394.16	10,788.32
		2XX	Personal Services - Employee Benefits	7,000.00	7,000.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	31,846.60	31,088.13
		3XX	Purchased Professional and Technical Services	10,632.55	20.00
		4XX	Purchased Property Services	52,298.84	56,875.59
		5XX	Other Purchased Services	4,465.00	5,089.00
		6XX	Supplies and Materials	15,071.38	7,060.75
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	30,117.75	22,698.40
		5XX	Other Purchased Services	689.11	73.87
		6XX	Supplies and Materials	1,774.73	95.48
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	1,026.67	1,037.40
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		5XX	Other Purchased Services	264.89	285.35
		6XX	Supplies and Materials	2,172.28	2,931.91
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	19,379.87	16,445.74
		5XX	Other Purchased Services	9,747.41	7,729.25
		6XX	Supplies and Materials	304.99	176.55
		810	Dues and Fees	1,228.00	1,794.32
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	38,543.31	39,652.93
		5XX	Other Purchased Services	12,813.68	15,294.67
		6XX	Supplies and Materials	10,144.49	2,115.98
		7XX	Property and Equipment Acquisition	2,238.50	0.00
		810	Dues and Fees	2,325.79	2,050.00



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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
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	3,963.15	6,354.88
6XX Supplies and Materials	5,357.19	18,792.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	706,107.90	706,113.77

Schedule of Changes Worksheet

Beginning Fund Balance	194,491.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	665,561.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	706,113.77	(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)	153,939.54	(5)



Trustees' Financial Summary

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08 Chouteau County
0138 Big Sandy H S

10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	49,043.63	45,063.40
1113 District Levy - Heavy Motor Vehicles	0.25	2.95
1190 Penalties and Interest on Taxes	287.12	358.47
1510 Interest Earnings	177.91	423.85
2220 County On-Schedule Trans Reimb	26,009.59	28,840.13
3210 State On-Schedule Trans Reimb	25,153.03	28,508.06
3440 State HB20/SB417 Prop Tax Reimb	1,399.20	1,031.32
3444 State School Block Grant	2,860.49	2,882.23
3460 Montana Oil and Gas Tax	8,555.66	15,008.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	113,486.88	122,119.02

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	41,864.39	0.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	0.00	32,700.02
2XX Personal Services - Employee Benefits	17,454.26	18,468.81
4XX Purchased Property Services	19,530.01	10,269.77
5XX Other Purchased Services	27,611.48	44,170.47
6XX Supplies and Materials	5,797.05	11,951.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	112,257.19	117,560.54



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0138 Big Sandy H S

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						29,970.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						122,119.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						117,560.54	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						34,528.78	(5)



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11 - Bus Depreciation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	37,923.58	38,268.48
1113 District Levy - Heavy Motor Vehicles	0.16	2.52
1190 Penalties and Interest on Taxes	241.28	289.98
1510 Interest Earnings	2,217.22	5,304.24
3440 State HB20/SB417 Prop Tax Reimb	890.99	714.13
3460 Montana Oil and Gas Tax	9,135.44	12,186.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	50,408.67	56,766.10

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	30,375.63	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	30,375.63	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	173,891.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	56,766.10	(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)	230,657.76	(5)



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14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	530.55	711.22
2240 County Retirement Distribution	60,765.38	70,091.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	61,295.93	70,802.54

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	41,313.51	44,033.57
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	2,543.34	2,380.78
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4,421.07	5,830.09
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	741.01	1,447.98
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,683.09	3,561.61
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	5,340.07	4,395.83
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,298.88	3,173.78
650 Adult Basic Education/GED Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	887.10	799.82
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	2,342.08	2,055.71
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	4,794.29	5,141.89
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	182.64	631.36



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14 - Retirement Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	70,547.08	73,452.42
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Schedule of Changes Worksheet

Beginning Fund Balance		44,158.47 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		70,802.54 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		73,452.42 (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)		41,508.59 (5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
111 Vo Ed Carl D Perkins-Comp	
3290 State - Other State Grants	5,011.00
112 Miscellaneous State Grant	
3630 OTO State Energy Cost Relief & Transportation	1,020.83
113 DONATIONS	
1920 Contributions/Donations from Private Sources	2,322.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,354.71

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

PRC Program Function Object	2006 Value
110 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	538.33
111 Vo Ed Carl D Perkins-Comp	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	707.91
6XX Supplies and Materials	4,303.09
111 Subtotal	5,011.00
112 Miscellaneous State Grant	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	1,020.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 6,569.66



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					8,354.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,569.66	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,785.05	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
110 Vo Ed Agriculture	0.00	538.33	-538.33
111 Vo Ed Carl D Perkins-Comp	5,011.00	5,011.00	0.00
112 Miscellaneous State Grant	1,020.83	1,020.33	0.50
113 DONATIONS	2,322.88	0.00	2,322.88
Total	<u>8,354.71</u>	<u>6,569.66</u>	<u>1,785.05</u>



Trustees' Financial Summary

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08 Chouteau County
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17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	1,601.75	9,536.98
1113 District Levy - Heavy Motor Vehicles	0.01	0.66
1190 Penalties and Interest on Taxes	25.58	33.97
1340 Fees for Adult Education	337.00	148.00
1510 Interest Earnings	80.38	86.59
3440 State HB20/SB417 Prop Tax Reimb	67.87	181.01
3460 Montana Oil and Gas Tax	1,598.30	2,006.28

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

3,710.89	11,993.49
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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	6,896.00	6,215.80
2XX Personal Services - Employee Benefits	71.61	66.99
5XX Other Purchased Services	1,225.29	33.82
6XX Supplies and Materials	1,203.30	279.94

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

9,396.20	6,596.55
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Schedule of Changes Worksheet

Beginning Fund Balance	2,731.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,993.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,596.55	(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)	8,128.89	(5)



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18 - Traffic Education Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	12.04	11.38
1982 Summer Session - Driver's Education Fees	0.00	1,450.00
3260 State Driver's Education Reimbursement	2,234.63	2,315.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,246.67	3,776.84

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	1,000.00
4XX Purchased Property Services	0.00	858.40
6XX Supplies and Materials	324.73	517.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	324.73	2,375.96

Schedule of Changes Worksheet

Beginning Fund Balance	2,535.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,776.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,375.96	(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)	3,936.72	(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	35,399.19	36,220.83
1113 District Levy - Heavy Motor Vehicles	0.00	2.39
1190 Penalties and Interest on Taxes	149.31	225.22
1510 Interest Earnings	106.56	338.80
3281 State Technology Aid	2,570.01	3,962.23
3440 State HB20/SB417 Prop Tax Reimb	648.77	537.54
3460 Montana Oil and Gas Tax	9,856.24	11,500.52

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>48,730.08</u>	<u>52,787.53</u>
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	8,487.14	5,971.91
4XX Purchased Property Services	812.77	906.40
5XX Other Purchased Services	1,165.94	224.50
6XX Supplies and Materials	42,044.70	29,642.53

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>52,510.55</u>	<u>36,745.34</u>
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Schedule of Changes Worksheet

Beginning Fund Balance	12,876.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	52,787.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	36,745.34	(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)		28,918.90 (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	13.62	124.77
3445 State Combined Fund School Block Grant	3,728.97	3,757.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,742.59	3,882.08

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,050.50	2,700.00
2XX Personal Services - Employee Benefits	310.03	0.00
4XX Purchased Property Services	0.00	1,530.55
6XX Supplies and Materials	529.36	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,889.89	4,230.55

Schedule of Changes Worksheet

Beginning Fund Balance	2,914.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,882.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,230.55	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	2,566.18	(5)



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60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	300.77	592.92
5200 Sale or Compensation for Loss of Assets	843.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,143.77	592.92

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	1,520.00	0.00
6XX Supplies and Materials	707.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,227.50	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	21,373.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	592.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	21,966.35	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2005 Value	2006 Value
1700 Student Extracurricular Activity Receipts	95,496.46	116,069.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	95,496.46	116,069.13

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	103,542.20	107,548.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	103,542.20	107,548.86

Schedule of Changes Worksheet

Beginning Fund Balance	53,287.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	116,069.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	107,548.86	(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)	61,807.52	(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	30,117.75	22,698.40
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	0.00	318,117.06
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	2,738.19
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	52,298.84	39,724.38
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	9,432.28
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	9,432.28

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,143.64
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	13,582.33
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	23,905.15
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: 75%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	22,698.40	0.00	0.00	0.00	
280	1XXX	2XX	0.00	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	73.87	0.00	0.00	0.00	
280	1XXX	6XX	95.48	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	1,037.40	0.00	0.00	0.00	
Totals			23,905.15	0.00	0.00	0.00	23,905.15



Trustees' Financial Summary

FY2005-06

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08 Chouteau County

0138 Big Sandy H S

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

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



Trustees' Financial Summary

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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	99,228.50	0.00	0.00	0.00	99,228.50
Buildings	3,825,320.00	0.00	0.00	0.00	3,825,320.00
Machinery And Equipment	287,936.79	0.00	0.00	0.00	287,936.79
Totals at historical cost	4,212,485.29	0.00	0.00	0.00	4,212,485.29
Less Accumulated depreciation for:					
Improvement Accum	3,756,791.64	0.00	3,393.00	0.00	3,760,184.64
Machinery And Equipment Accum	127,108.33	0.00	31,080.00	0.00	158,188.33
Total accumulated depreciation	3,883,899.97	0.00	34,473.00	0.00	3,918,372.97
Governmental activities, capital assets, net	328,585.32	0.00	-34,473.00	0.00	294,112.32

* 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)	2,283.00	0.00	0.00
Operations and Maintenance (26XX)	1,583.33	0.00	0.00
Transportation (27XX)	25,578.77	0.00	0.00
Extracurricular (34XX, 35XX)	5,027.71	0.00	0.00
Total Depreciation for FY2006	34,472.81	0.00	0.00



Trustees' Financial Summary

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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	49,281.62	4,298.08	0.00	12,591.84	40,987.86	6,304.55	34,683.31
Total Governmental Activity							
Long-Term Liabilities	49,281.62	4,298.08	0.00	12,591.84	40,987.86	6,304.55	34,683.31

* 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.