



Trustees' Financial Summary

FY2005-06

Submit ID: 0145-43119962

08 Chouteau County
0145 Highwood Elem

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk Arlene Hartman

Phone #: (406) 733-2081

(Signature)

(Date)

Chair, Board of Trustees John Schipf

(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 #
051	REAP	FEDERAL	S358A040192	84.358A
061	REAP	FEDERAL	S358a050192	84.358A
066	Sun River Electric	LOCAL	fy2005-06	
146	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0801451406	84.367
166	Title IV, Part A, Safe & Drug-Free	FEDERAL	0801451606	84.186A
316	Title I Improving Basic Programs	FEDERAL	0801453106	84.010A
329	Tobacco Use Prevention Act	STATE	0801459806	
363	State OTO Energy Cost Relief and Transportation	STATE	FY2006	State
396	Title V Part A	FEDERAL	0801453906	84.298
606	Title II, Part D, Ed Technology	FEDERAL	0801456006	84.318



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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)	59,520.36	36,297.92	97,709.40	5,491.39
02	Taxes Receivable - Real and Personal (120-149)	27,176.92	2,100.93	827.72	
03	Taxes Receivable - Protested (150-159)	237.38	27.62	20.24	
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	86,934.66	38,426.47	98,557.36	5,491.39
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	27,414.30	2,128.55	847.96	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	27,414.30	2,128.55	847.96	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	59,520.36	36,297.92	97,709.40	5,491.39
52	TOTAL FUND BALANCE/EQUITY	59,520.36	36,297.92	97,709.40	5,491.39
53	TOTAL LIABILITIES AND FUND BALANCE	86,934.66	38,426.47	98,557.36	5,491.39



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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)		50,632.83	2,230.84	
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)			2,105.47	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		50,632.83	4,336.31	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			4,014.09	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			4,014.09	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		50,632.83	322.22	
52	TOTAL FUND BALANCE/EQUITY		50,632.83	322.22	
53	TOTAL LIABILITIES AND FUND BALANCE		50,632.83	4,336.31	



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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)			8,935.51	
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			8,935.51	
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)			8,935.51	
52	TOTAL FUND BALANCE/EQUITY			8,935.51	
53	TOTAL LIABILITIES AND FUND BALANCE			8,935.51	



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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)	24,912.15	2,998.55		
02	Taxes Receivable - Real and Personal (120-149)	937.42	1.31		
03	Taxes Receivable - Protested (150-159)	21.74			
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	25,871.31	2,999.86		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	959.16	1.31		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	959.16	1.31		
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)	24,912.15	2,998.55		
52	TOTAL FUND BALANCE/EQUITY	24,912.15	2,998.55		
53	TOTAL LIABILITIES AND FUND BALANCE	25,871.31	2,999.86		



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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)		29,928.50		
02	Taxes Receivable - Real and Personal (120-149)		2,717.34		
03	Taxes Receivable - Protested (150-159)		44.00		
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		32,689.84		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		2,761.34		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		2,761.34		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		29,928.50		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		29,928.50		
53	TOTAL LIABILITIES AND FUND BALANCE		32,689.84		



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



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



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)	5,471.69			544.00
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	5,471.69			544.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	5,471.69			
24	Other Current Liabilities (621-679)				544.00
35	TOTAL LIABILITIES	5,471.69			544.00
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	5,471.69			544.00



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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	166,013.13	204,990.96
1113 District Levy - Heavy Motor Vehicles	0.00	237.42
1190 Penalties and Interest on Taxes	2,119.83	3,538.19
1510 Interest Earnings	420.36	1,211.02
1900 Other Revenue from Local Sources	110.00	275.00
3110 Direct State Aid	184,239.32	192,779.35
3115 State Spec Ed Allowable Cost Pymt to Districts	9,626.35	11,148.15
3120 State Guaranteed Tax Base Aid	39,633.48	56,157.92
3440 State HB20/SB417 Prop Tax Reimb	7,921.41	6,596.94
3444 State School Block Grant	40,533.10	40,841.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	450,616.98	517,776.10

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	215,617.25	248,658.47
2XX Personal Services - Employee Benefits	43,888.91	49,284.10
3XX Purchased Professional and Technical Services	8,100.00	9,120.25
5XX Other Purchased Services	1,613.10	2,682.01
6XX Supplies and Materials	14,658.40	5,140.87
8XX Other Expenditures	461.34	105.00
222X Educational Media Services		
1XX Personal Services - Salaries	4,999.92	7,001.41
2XX Personal Services - Employee Benefits	24.75	43.91
5XX Other Purchased Services	0.00	187.26
6XX Supplies and Materials	1,954.56	1,897.76
23XX Support Services - General Administration		
1XX Personal Services - Salaries	38,679.40	37,405.79
2XX Personal Services - Employee Benefits	10,885.73	3,404.48
3XX Purchased Professional and Technical Services	4,619.14	2,504.50
5XX Other Purchased Services	5,749.41	5,648.32
6XX Supplies and Materials	1,950.62	2,392.71
8XX Other Expenditures	4,556.81	2,875.65
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	21,519.90	21,743.49
2XX Personal Services - Employee Benefits	3,959.66	6,095.36
3XX Purchased Professional and Technical Services	2,109.01	2,421.02
4XX Purchased Property Services	15,873.53	12,074.19



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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				
	26XX	Operation and Maintenance of Plant Services			
		5XX	Other Purchased Services	7,722.50	8,294.00
		6XX	Supplies and Materials	6,012.81	17,774.76
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	16,122.74	18,270.21
		2XX	Personal Services - Employee Benefits	2,589.64	3,611.56
		3XX	Purchased Professional and Technical Services	1,161.30	0.00
		6XX	Supplies and Materials	0.00	300.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	0.00	1,025.53
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	11,012.54	12,115.78
		2XX	Personal Services - Employee Benefits	108.90	168.50
		3XX	Purchased Professional and Technical Services	500.00	500.00
		5XX	Other Purchased Services	360.52	221.26
		6XX	Supplies and Materials	0.00	47.56
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	8,264.71	14,553.10
		2XX	Personal Services - Employee Benefits	4,213.98	6,141.76
		6XX	Supplies and Materials	0.00	6,900.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>459,291.08</u>	<u>510,610.57</u>



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01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					52,354.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					517,776.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					510,610.57	(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)					59,520.36	(5)



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10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	17,202.26	16,306.67
1113	District Levy - Heavy Motor Vehicles	0.00	18.86
1190	Penalties and Interest on Taxes	186.86	221.52
1510	Interest Earnings	262.79	568.83
1900	Other Revenue from Local Sources	877.50	828.89
2220	County On-Schedule Trans Reimb	20,851.39	20,423.47
3210	State On-Schedule Trans Reimb	18,955.82	18,147.65
3440	State HB20/SB417 Prop Tax Reimb	695.71	475.12
3444	State School Block Grant	941.60	948.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		59,973.93	57,939.77

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	7,486.87	7,456.10
2XX	Personal Services - Employee Benefits	34.83	35.31
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	27,474.01	26,631.54
2XX	Personal Services - Employee Benefits	1,640.75	2,033.83
3XX	Purchased Professional and Technical Services	0.00	292.50
4XX	Purchased Property Services	4,596.60	3,558.74
5XX	Other Purchased Services	3,240.95	4,242.84
6XX	Supplies and Materials	8,384.98	13,072.34
8XX	Other Expenditures	120.00	232.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		52,978.99	57,555.70



Trustees' Financial Summary

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08 Chouteau County

0145 Highwood Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						35,913.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						57,939.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						57,555.70	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						36,297.92	(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	12,644.61	698.01
1190 Penalties and Interest on Taxes	134.92	111.62
1510 Interest Earnings	1,255.35	2,606.12
3440 State HB20/SB417 Prop Tax Reimb	538.53	99.98
3445 State Combined Fund School Block Grant	741.43	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15,314.84	3,515.73

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	32,527.20	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	32,527.20	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	94,193.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,515.73	(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)	97,709.40	(5)



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12 - School Food Services Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	22.05	1.96
1621 Lunch Sales	19,694.25	20,407.35
3220 State Food Services Match	170.16	0.00
4550 Federal Child Nutrition	16,463.38	20,710.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	36,349.84	41,120.21

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	16,604.87	14,737.92
2XX Personal Services - Employee Benefits	983.04	911.54
5XX Other Purchased Services	277.20	378.86
6XX Supplies and Materials	21,065.04	20,255.09
8XX Other Expenditures	315.33	183.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	39,245.48	36,467.38

Schedule of Changes Worksheet

Beginning Fund Balance	838.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	41,120.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	36,467.38	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	5,491.39	(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	571.09	843.45
2240 County Retirement Distribution	37,073.31	71,167.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	37,644.40	72,011.15

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	30,056.53	35,290.44
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	0.00	1,067.64
222X Educational Media Services		
2XX Personal Services - Employee Benefits	764.41	0.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	6,536.34	6,243.27
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	2,940.71	2,953.95
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,654.74	3,398.61
4XXX Facilities Acquisition and Construction Services		
2XX Personal Services - Employee Benefits	439.68	439.57
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,244.10	2,701.77
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	1,572.39	1,646.92
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	3,085.82	4,062.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	51,294.72	57,804.37



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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						36,426.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						72,011.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						57,804.37	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						50,632.83	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
051 REAP	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	17,068.15
061 REAP	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	4,331.77
146 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	6,261.38
166 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	865.01
316 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	22,390.70
329 Tobacco Use Prevention Act	
3290 State - Other State Grants	286.00
363 State OTO Energy Cost Relief and Transportation	
3630 OTO State Energy Cost Relief & Transportation	993.96
606 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	518.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	52,715.77

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

PRC Program Function Object	2006 Value
051 REAP	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	836.39
2XX Personal Services - Employee Benefits	65.42
3XX Purchased Professional and Technical Services	2,250.00
6XX Supplies and Materials	13,594.12
051 Subtotal	16,745.93
061 REAP	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	718.50
2XX Personal Services - Employee Benefits	109.86
3XX Purchased Professional and Technical Services	2,810.00



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	693.41
<hr/>	
061 Subtotal	4,331.77
146 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	760.05
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	4,798.30
2XX Personal Services - Employee Benefits	703.03
<hr/>	
146 Subtotal	6,261.38
166 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
3XX Purchased Professional and Technical Services	708.00
6XX Supplies and Materials	157.01
<hr/>	
166 Subtotal	865.01
316 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	12,684.22
2XX Personal Services - Employee Benefits	2,944.24
5XX Other Purchased Services	762.24
6XX Supplies and Materials	6,000.00
<hr/>	
316 Subtotal	22,390.70
329 Tobacco Use Prevention Act	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	286.00



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
363 State OTO Energy Cost Relief and Transportation	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	993.96
606 Title II, Part D, Ed Technology	
435 Title V, Part A, Innovative Programs	
222X Educational Media Services	
6XX Supplies and Materials	518.80
 Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	 0.00 <u><u>52,393.55</u></u>



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					52,715.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					52,393.55	(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)					322.22	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
051 REAP	17,068.15	16,745.93	322.22
061 REAP	4,331.77	4,331.77	0.00
146 Title II, Part A, Teacher/Principal Train/Recruit	6,261.38	6,261.38	0.00
166 Title IV, Part A, Safe & Drug-Free	865.01	865.01	0.00
316 Title I Improving Basic Programs	22,390.70	22,390.70	0.00
329 Tobacco Use Prevention Act	286.00	286.00	0.00
363 State OTO Energy Cost Relief and Transportation	993.96	993.96	0.00
606 Title II, Part D, Ed Technology	518.80	518.80	0.00
Total	<u>52,715.77</u>	<u>52,393.55</u>	<u>322.22</u>



Trustees' Financial Summary

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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	0.00	4.07
1190 Penalties and Interest on Taxes	0.00	2.57
1510 Interest Earnings	44.80	22.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	44.80	28.82

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

PRC Program Function Object	2005 Value	2006 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	3,185.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	3,185.52

Schedule of Changes Worksheet

Beginning Fund Balance	3,156.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,185.52	(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)		0.00 (5)



Trustees' Financial Summary

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20 - Lease-Rental Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	121.71	210.86
1910 Rentals	285.00	280.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	406.71	490.86

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		
4XX Purchased Property Services	651.90	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	651.90	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	8,444.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	490.86	(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)	8,935.51	(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	14,922.36	5,309.34
1113	District Levy - Heavy Motor Vehicles	0.00	5.75
1190	Penalties and Interest on Taxes	116.90	50.13
1510	Interest Earnings	286.74	674.64
3281	State Technology Aid	1,739.23	2,639.01
3440	State HB20/SB417 Prop Tax Reimb	484.13	111.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>17,549.36</u>	<u>8,790.78</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		
24XX	Support Services - School Administration		
2XX	Personal Services - Employee Benefits	14.24	0.00
4XXX	Facilities Acquisition and Construction Services		
1XX	Personal Services - Salaries	2,874.96	2,875.07
2XX	Personal Services - Employee Benefits	0.00	18.03
6XX	Supplies and Materials	0.00	621.93
7XX	Property and Equipment Acquisition	0.00	9,643.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>2,889.20</u>	<u>13,158.78</u>

Schedule of Changes Worksheet

Beginning Fund Balance		29,280.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		8,790.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		13,158.78	(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)		24,912.15	(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	42.23	100.61
1900	Other Revenue from Local Sources	0.00	25.00
3445	State Combined Fund School Block Grant	0.00	747.06
9710	Residual Equity Transfers In	0.00	3,185.52

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

	42.23	4,058.19
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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		
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	0.00	334.57
7XX	Property and Equipment Acquisition	0.00	3,700.00

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

	0.00	4,034.57
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Schedule of Changes Worksheet

Beginning Fund Balance						2,974.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,058.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,034.57	(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)						2,998.55	(5)



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61 - Building Reserve Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	29,567.61	29,316.77
1113 District Levy - Heavy Motor Vehicles	0.00	34.47
1190 Penalties and Interest on Taxes	180.82	155.98
1510 Interest Earnings	73.56	533.25
1900 Other Revenue from Local Sources	2,500.00	0.00
3440 State HB20/SB417 Prop Tax Reimb	968.25	672.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	33,290.24	30,712.54

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	31,853.78	7,605.77
6XX Supplies and Materials	704.32	2,204.35
7XX Property and Equipment Acquisition	0.00	6,361.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	32,558.10	16,171.62

Schedule of Changes Worksheet

Beginning Fund Balance	15,387.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30,712.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,171.62	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	29,928.50	(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	15,627.74	17,800.21
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	231,221.99
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	1,161.96	314.69
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	373.00	566.49
XX	XXX 26XX	41X Energy Utility Services	5,500.00	6,558.91
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	9,643.75
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	9,848.41
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	9,848.41

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,282.33
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	14,181.56
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	23,207.30
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
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Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

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

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0145-43119962

08 Chouteau County

0145 Highwood Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	18,270.21	0.00	0.00	0.00	
280	1XXX	2XX	3,611.56	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	300.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,025.53	0.00	0.00	0.00	
Totals			23,207.30	0.00	0.00	0.00	23,207.30



Trustees' Financial Summary

FY2005-06

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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.*



Trustees' Financial Summary

FY2005-06

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0145 Highwood Elem

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	16,932.00	0.00	0.00	0.00	16,932.00
Buildings	786,536.00	0.00	0.00	0.00	786,536.00
Machinery And Equipment	220,698.00	0.00	19,989.00	4,275.00	236,412.00
Totals at historical cost	1,024,166.00	0.00	19,989.00	4,275.00	1,039,880.00
Less Accumulated depreciation for:					
Building Accum	417,894.00	0.00	37,796.70	0.00	455,690.70
Machinery And Equipment Accum	128,211.00	0.00	16,336.77	31,431.07	113,116.70
Total accumulated depreciation	546,105.00	0.00	54,133.47	31,431.07	568,807.40
Governmental activities, capital assets, net	478,061.00	0.00	-34,144.47	-27,156.07	471,072.60

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

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



Trustees' Financial Summary

FY2005-06

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08 Chouteau County 0145 Highwood Elem

	(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	15,943.00	0.00	0.00	5,665.35	10,277.65	0.00	10,277.65
Total Governmental Activity							
Long-Term Liabilities	15,943.00	0.00	0.00	5,665.35	10,277.65	0.00	10,277.65

* 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.