



Trustees' Financial Summary

FY2005-06

Submit ID: 0146-03417341

08 Chouteau County
0146 Highwood H S

**** Recalculated ****

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk 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	S358A040195	84.358A
061	REAP	FEDERAL	S358A050195	84.358a
363	State OTO Energy Cost Relief and Transportation	STATE	fy	State
390	St Career Vocational/Tech	STATE	2005-06	
826	Carl Perkins	FEDERAL	0801468106BG	84.048A



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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)	59,189.13	17,986.48	101,095.16	
02	Taxes Receivable - Real and Personal (120-149)	22,803.43	1,812.37	971.74	
03	Taxes Receivable - Protested (150-159)	238.84	18.65	18.66	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	82,231.40	19,817.50	102,085.56	
LIABILITIES					
21	Payable to Other Funds (601-606)			200.92	
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	23,042.27	1,831.02	990.40	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	23,042.27	1,831.02	1,191.32	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	59,189.13	17,986.48	100,894.24	
52	TOTAL FUND BALANCE/EQUITY	59,189.13	17,986.48	100,894.24	
53	TOTAL LIABILITIES AND FUND BALANCE	82,231.40	19,817.50	102,085.56	



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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)		37,563.47	381.71	
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		37,563.47	381.71	
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)		37,563.47	381.71	
52	TOTAL FUND BALANCE/EQUITY		37,563.47	381.71	
53	TOTAL LIABILITIES AND FUND BALANCE		37,563.47	381.71	



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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)	516.13			
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)	450.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	966.13			
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)	966.13			
52	TOTAL FUND BALANCE/EQUITY	966.13			
53	TOTAL LIABILITIES AND FUND BALANCE	966.13			



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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)	20,598.06	2,298.82		
02	Taxes Receivable - Real and Personal (120-149)	926.35	.73		
03	Taxes Receivable - Protested (150-159)	21.24			
04	Receivables from Other Funds (160-179)		200.92		
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	21,545.65	2,500.47		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	947.59	.73		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	947.59	.73		
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)	20,598.06	2,499.74		
52	TOTAL FUND BALANCE/EQUITY	20,598.06	2,499.74		
53	TOTAL LIABILITIES AND FUND BALANCE	21,545.65	2,500.47		



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		15,876.89		
02	Taxes Receivable - Real and Personal (120-149)		2,827.46		
03	Taxes Receivable - Protested (150-159)		41.80		
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		18,746.15		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		2,869.26		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		2,869.26		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		15,876.89		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		15,876.89		
53	TOTAL LIABILITIES AND FUND BALANCE		18,746.15		



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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)		515.47	16,387.28	
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		515.47	16,387.28	
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		515.47	16,387.28	
53	TOTAL LIABILITIES AND FUND BALANCE		515.47	16,387.28	



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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)		19,289.47		
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		19,289.47		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		19,289.47		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		19,289.47		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		19,289.47		



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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	154,453.02	149,558.90
1113	District Levy - Heavy Motor Vehicles	0.00	157.63
1190	Penalties and Interest on Taxes	1,895.23	1,952.36
1510	Interest Earnings	374.41	867.84
1900	Other Revenue from Local Sources	6.18	27.40
3110	Direct State Aid	198,703.67	212,797.93
3115	State Spec Ed Allowable Cost Pymt to Districts	7,390.85	7,557.34
3120	State Guaranteed Tax Base Aid	78,264.72	98,221.50
3440	State HB20/SB417 Prop Tax Reimb	3,736.42	2,865.26
3444	State School Block Grant	18,522.30	18,663.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		463,346.80	492,669.23

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	176,114.36	184,740.66
2XX	Personal Services - Employee Benefits	36,796.52	30,777.83
3XX	Purchased Professional and Technical Services	7,677.46	8,462.05
5XX	Other Purchased Services	1,321.06	3,738.01
6XX	Supplies and Materials	11,685.32	8,658.50
8XX	Other Expenditures	362.27	291.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	6,999.84	7,001.42
2XX	Personal Services - Employee Benefits	34.65	43.91
5XX	Other Purchased Services	0.00	310.71
6XX	Supplies and Materials	2,952.42	2,784.24
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	51,854.92	48,042.73
2XX	Personal Services - Employee Benefits	6,014.53	3,212.79
3XX	Purchased Professional and Technical Services	4,408.96	3,920.00
5XX	Other Purchased Services	8,526.47	8,945.01
6XX	Supplies and Materials	2,487.68	3,201.17
8XX	Other Expenditures	3,992.23	2,760.63
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	27,040.30	26,343.62
2XX	Personal Services - Employee Benefits	3,957.75	4,424.47
3XX	Purchased Professional and Technical Services	1,861.01	2,779.81
4XX	Purchased Property Services	23,970.30	19,815.59



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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	3,722.50	3,650.00
		6XX	Supplies and Materials	16,836.80	26,083.93
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	10,839.08	12,271.30
		2XX	Personal Services - Employee Benefits	2,953.70	2,011.26
		3XX	Purchased Professional and Technical Services	450.00	0.00
		6XX	Supplies and Materials	200.00	1,877.83
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	0.00	649.98
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		6XX	Supplies and Materials	0.00	554.50
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	36,598.97	42,724.67
		2XX	Personal Services - Employee Benefits	477.37	722.59
		3XX	Purchased Professional and Technical Services	2,460.00	2,985.00
		5XX	Other Purchased Services	3,172.35	2,882.80
		6XX	Supplies and Materials	893.35	882.11
		8XX	Other Expenditures	2,123.00	2,086.50
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	6,131.31	10,703.97
		2XX	Personal Services - Employee Benefits	3,381.69	4,948.16
910	Budget Amendment				
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
		6XX	Supplies and Materials	4,215.76	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>472,513.93</u>	<u>485,288.75</u>



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01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					51,808.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					492,669.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					485,288.75	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					59,189.13	(5)



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**** Recalculated ****

10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	9,299.94	14,130.08
1113	District Levy - Heavy Motor Vehicles	0.00	15.24
1190	Penalties and Interest on Taxes	124.70	115.26
1510	Interest Earnings	139.26	246.94
1900	Other Revenue from Local Sources	12.00	0.00
2220	County On-Schedule Trans Reimb	11,227.68	11,000.25
3210	State On-Schedule Trans Reimb	10,206.98	9,825.56
3440	State HB20/SB417 Prop Tax Reimb	148.02	186.02
3444	State School Block Grant	598.97	603.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>31,757.55</u>	<u>36,122.87</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	4,030.55	4,014.04
2XX	Personal Services - Employee Benefits	10.18	25.18
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	15,913.99	16,773.99
2XX	Personal Services - Employee Benefits	955.09	1,281.02
3XX	Purchased Professional and Technical Services	665.60	519.40
4XX	Purchased Property Services	2,483.98	957.92
5XX	Other Purchased Services	3,575.40	2,253.07
6XX	Supplies and Materials	5,031.52	7,176.79
8XX	Other Expenditures	0.00	120.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>32,666.31</u>	<u>33,121.41</u>



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**** Recalculated ****

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						14,985.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						36,122.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						33,121.41	(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)						17,986.48	(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	13,028.13	650.84
1190 Penalties and Interest on Taxes	144.05	99.59
1510 Interest Earnings	1,280.37	2,749.85
3440 State HB20/SB417 Prop Tax Reimb	336.34	96.60
3445 State Combined Fund School Block Grant	664.68	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15,453.57	3,596.88

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	29,856.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	29,856.00	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	97,297.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,596.88	(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)	100,894.24	(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	276.38	579.36
2240 County Retirement Distribution	48,590.32	61,805.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	48,866.70	62,384.51

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	26,176.67	27,843.29
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	0.00	1,067.64
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,070.40	0.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	8,135.44	7,359.96
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,712.88	3,570.24
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,090.76	1,916.61
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	1,657.43	1,876.26
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	4,905.37	5,816.31
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	557.11	1,406.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	48,745.74	51,296.39



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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						26,475.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						62,384.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						51,296.39	(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)						37,563.47	(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)	16,345.45
061 REAP	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	4,433.71
363 State OTO Energy Cost Relief and Transportation	
3630 OTO State Energy Cost Relief & Transportation	604.44
390 St Career Vocational/Tech	
3900 State Career & Technical Ed Entitlement	235.00
826 Carl Perkins	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,259.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	23,877.60

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	92.63
2XX Personal Services - Employee Benefits	7.25
3XX Purchased Professional and Technical Services	1,820.00
6XX Supplies and Materials	14,425.57
051 Subtotal	16,345.45
061 REAP	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
3XX Purchased Professional and Technical Services	117.00
6XX Supplies and Materials	3,935.00
061 Subtotal	4,052.00
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	604.44



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
390 St Career Vocational/Tech	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	235.00
826 Carl Perkins	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	2,259.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 23,495.89

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,877.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	23,495.89	(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		
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	381.71	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
051 REAP	16,345.45	16,345.45	0.00
061 REAP	4,433.71	4,052.00	381.71
363 State OTO Energy Cost Relief and Transportation	604.44	604.44	0.00
390 St Career Vocational/Tech	235.00	235.00	0.00
826 Carl Perkins	2,259.00	2,259.00	0.00
Total	23,877.60	23,495.89	381.71



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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	3.84
1190 Penalties and Interest on Taxes	0.00	2.43
1510 Interest Earnings	50.53	26.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	50.53	32.95

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	3,807.11
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	3,807.11

Schedule of Changes Worksheet

Beginning Fund Balance	3,774.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	32.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,807.11	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (5)



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**** Recalculated ****

18 - Traffic Education Fund

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

PRC Revenue	2005 Value	2006 Value
1311 Driver's Education Fees	3,100.00	2,350.00
1510 Interest Earnings	0.00	13.67
3260 State Driver's Education Reimbursement	0.00	690.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,100.00	3,054.58

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,014.05	2,284.83
2XX Personal Services - Employee Benefits	10.64	14.33
4XX Purchased Property Services	0.00	600.00
6XX Supplies and Materials	24.55	497.79
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,049.24	3,396.95

Schedule of Changes Worksheet

Beginning Fund Balance	1,308.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,054.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,396.95	(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)		966.13 (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	5,459.19	4,840.26
1113 District Levy - Heavy Motor Vehicles	0.00	5.16
1190 Penalties and Interest on Taxes	89.52	27.02
1510 Interest Earnings	252.27	519.18
3281 State Technology Aid	1,813.15	2,860.07
3440 State HB20/SB417 Prop Tax Reimb	80.01	62.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,694.14	8,314.68

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		
1XX Personal Services - Salaries	2,874.96	2,875.07
2XX Personal Services - Employee Benefits	14.24	18.03
3XX Purchased Professional and Technical Services	512.30	0.00
6XX Supplies and Materials	266.42	130.78
7XX Property and Equipment Acquisition	0.00	4,616.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,667.92	7,640.81

Schedule of Changes Worksheet

Beginning Fund Balance	19,924.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,314.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,640.81	(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)
	20,598.06	(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	21.25	78.09
3445 State Combined Fund School Block Grant	0.00	669.73
9710 Residual Equity Transfers In	0.00	3,807.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21.25	4,554.93

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		
7XX Property and Equipment Acquisition	0.00	3,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	3,500.00

Schedule of Changes Worksheet

Beginning Fund Balance	1,444.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,554.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,500.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,499.74	(5)



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60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
5200 Sale or Compensation for Loss of Assets	492.10	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	492.10	0.00

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	492.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	492.10

Schedule of Changes Worksheet

Beginning Fund Balance	492.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	492.10	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (5)



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61 - Building Reserve Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	24,512.92	24,105.67
1113	District Levy - Heavy Motor Vehicles	0.00	25.81
1190	Penalties and Interest on Taxes	163.67	116.31
1510	Interest Earnings	75.26	335.94
3440	State HB20/SB417 Prop Tax Reimb	400.30	314.95
9710	Residual Equity Transfers In	0.00	492.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>25,152.15</u>	<u>25,390.78</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		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	18,924.36	10,049.08
6XX Supplies and Materials	2,004.53	9,908.44
7XX Property and Equipment Acquisition	0.00	6,900.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>20,928.89</u>	<u>26,857.57</u>

Schedule of Changes Worksheet

Beginning Fund Balance		17,343.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		25,390.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		26,857.57	(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)		15,876.89	(5)



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82 - Interlocal Agreement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	15.74	15.29
1900 Other Revenue from Local Sources	400.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	415.74	15.29

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	108.06	0.00
8XX Other Expenditures	495.00	165.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	603.06	165.00

Schedule of Changes Worksheet

Beginning Fund Balance	665.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	165.00	(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)	515.47	(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	0.00	111,603.86
1XXX Revenues from Student Activities	80,807.31	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	80,807.31	111,603.86

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	66,935.08	127,654.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	66,935.08	127,654.35

Schedule of Changes Worksheet

Beginning Fund Balance	32,437.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	111,603.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	127,654.35	(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)	16,387.28	(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	10,729.08	11,866.80
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	182,347.56
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	4,240.41	2,887.47
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	649.79	0.00
XX	XXX 26XX	41X Energy Utility Services	8,056.81	8,293.97
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	4,616.93
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	6,241.95
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	6,241.95

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,080.35
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	8,988.31
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	16,810.37
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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

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

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0146-03417341

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**** Recalculated ****

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	12,271.30	0.00	0.00	0.00	
280	1XXX	2XX	2,011.26	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	1,877.83	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	649.98	0.00	0.00	0.00	
Totals			16,810.37	0.00	0.00	0.00	16,810.37



Trustees' Financial Summary

FY2005-06

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**** Recalculated ****

0146 Highwood H S

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

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



Trustees' Financial Summary

FY2005-06

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**** Recalculated ****

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	7,968.00	0.00	0.00	0.00	7,968.00
Buildings	370,134.00	0.00	0.00	0.00	370,134.00
Machinery And Equipment	185,714.00	0.00	15,129.00	9,083.00	191,760.00
Totals at historical cost	563,816.00	0.00	15,129.00	9,083.00	569,862.00
Less Accumulated depreciation for:					
Building Accum	196,657.00	0.00	5,844.93	25,376.00	177,125.93
Machinery And Equipment Accum	115,047.00	0.00	15,455.16	26,124.22	104,377.94
Total accumulated depreciation	311,704.00	0.00	21,300.09	51,500.22	281,503.87
Governmental activities, capital assets, net	252,112.00	0.00	-6,171.09	-42,417.22	288,358.13

* 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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**** Recalculated ****

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
Compensated	8,584.00	0.00	0.00	2,246.66	6,337.34	0.00	6,337.34
Total Governmental Activity							
Long-Term Liabilities	8,584.00	0.00	0.00	2,246.66	6,337.34	0.00	6,337.34

* 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.