



Trustees' Financial Summary

FY2005-06

Submit ID: 0172-87553435

09 Custer County

0172 Miles City 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 Lenore Bricco

Phone #: (406) 234-3840

(Signature)

(Date)

Chair, Board of Trustees Fred Scheid

(Signature)

(Date)

County Superintendent Doug Ellingson

(Signature)

(Date)

Software

Accounting Package: Computer Software Associates

For FY06 did the district employ a certified special education director? Yes

As reported on Annual Data Collection (ADC), the district employs 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. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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



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PRC	Title	Project Type	Project Number	CFDA #
001	Agg of Reim/Indirect	LOCAL	local	Local
002	E RATE REFUNDS	LOCAL		
003	Title I, Part A, Improving Basic Programs	FEDERAL	0901723105	84.010A
004	Title I, Part A, Improving Basic Programs	FEDERAL	0901723106	84.010A
007	MICROSOFT SETTLEMENT	LOCAL		
008	State OTO Energy Cost Relief and Transportation	STATE	OTO Energy FY06	State
013	Title I, Part A, Improvement Grants	FEDERAL	0901723705	84.010
041	Reverse Main Streaming	LOCAL		
100	EMTEC - Subs	LOCAL		
104	IDEA Part B	FEDERAL	0901727706ALLO	84.027
181	ENDOWMENT	LOCAL		
204	IDEA Preschool	FEDERAL	0901727906ALLO	84.173A
303	Title II Part A	FEDERAL	0901721405	84.367
304	Title II Part A	FEDERAL	0901721406	84.367
403	Title V Part A	FEDERAL	0901723905	84.298
404	Title V Part A	FEDERAL	0901723906	84.298
503	Title IV, Part A, Safe & Drug-Free	FEDERAL	0901721605	84.186A
504	Title IV, Part A, Safe & Drug-Free	FEDERAL	0901721606	84.186A
514	Tobacco Use Prevention Act Award	STATE	0901729806	
701	SPECIAL EDUCATION TUITION FUND	LOCAL	LOCAL	LOCAL
704	Gifted and Talented	STATE	0901721306	State
803	Title II, Part D, Ed Technology	FEDERAL	0901726005	84.318
804	Title II, Part D, Ed Technology	FEDERAL	0901726006	84.318
852	STATE MEDICAID MONIES	STATE	3355	



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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)	619,096.83	24,804.22	124,251.73	50,695.66
02	Taxes Receivable - Real and Personal (120-149)	88,513.41	1,050.95	1,023.44	
03	Taxes Receivable - Protested (150-159)	7,327.35	60.48	88.42	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	38,731.39			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	753,668.98	25,915.65	125,363.59	50,695.66
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	12,033.72			
25	Deferred Revenue (680)	95,840.76	1,111.43	1,111.86	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	107,874.48	1,111.43	1,111.86	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	38,731.39			
37	Reserve for Encumbrances (953)	38,848.78			
48	Fund Balance for Budget (961-970)	568,214.33	24,804.22	124,251.73	50,695.66
52	TOTAL FUND BALANCE/EQUITY	645,794.50	24,804.22	124,251.73	50,695.66
53	TOTAL LIABILITIES AND FUND BALANCE	753,668.98	25,915.65	125,363.59	50,695.66



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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)	8,010.76	166,275.20	126,636.68	
02	Taxes Receivable - Real and Personal (120-149)	10.77			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		2,752.31	18,274.03	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	8,021.53	169,027.51	144,910.71	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			48,863.88	
24	Other Current Liabilities (621-679)		1,738.87		
25	Deferred Revenue (680)	10.77			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	10.77	1,738.87	48,863.88	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			821.60	
48	Fund Balance for Budget (961-970)	8,010.76	167,288.64	95,225.23	
52	TOTAL FUND BALANCE/EQUITY	8,010.76	167,288.64	96,046.83	
53	TOTAL LIABILITIES AND FUND BALANCE	8,021.53	169,027.51	144,910.71	



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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)			10,024.69	51,613.14
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			10,024.69	51,613.14
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)			10,024.69	51,613.14
52	TOTAL FUND BALANCE/EQUITY			10,024.69	51,613.14
53	TOTAL LIABILITIES AND FUND BALANCE			10,024.69	51,613.14



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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)			6,418.16	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			6,418.16	
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)			6,418.16	
52	TOTAL FUND BALANCE/EQUITY			6,418.16	
53	TOTAL LIABILITIES AND FUND BALANCE			6,418.16	



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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)	82,579.26	44,353.29		
02	Taxes Receivable - Real and Personal (120-149)	2,316.30			
03	Taxes Receivable - Protested (150-159)	205.55			
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	85,101.11	44,353.29		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,521.85			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,521.85			
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)	82,579.26	44,353.29		
52	TOTAL FUND BALANCE/EQUITY	82,579.26	44,353.29		
53	TOTAL LIABILITIES AND FUND BALANCE	85,101.11	44,353.29		



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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)	9,632.62	7,892.93		
02	Taxes Receivable - Real and Personal (120-149)		9,122.89		
03	Taxes Receivable - Protested (150-159)		926.06		
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	9,632.62	17,941.88		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		10,048.95		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		10,048.95		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	9,632.62	7,892.93		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	9,632.62	7,892.93		
53	TOTAL LIABILITIES AND FUND BALANCE	9,632.62	17,941.88		



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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)			65,684.27	
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			65,684.27	
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			65,684.27	
53	TOTAL LIABILITIES AND FUND BALANCE			65,684.27	



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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)		399,644.77		
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		399,644.77		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		399,644.77		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		399,644.77		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		399,644.77		



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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
1111 District Levy - Real Property	1,243,803.35	1,262,694.48
1112 District Levy - Personal Property	69,567.79	62,427.82
1113 District Levy - Heavy Motor Vehicles	766.79	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	114,952.31	100,815.15
1130 Tax Title and Property Sales	1,296.25	575.48
1190 Penalties and Interest on Taxes	11,335.68	9,705.06
1510 Interest Earnings	15,323.64	20,418.70
1900 Other Revenue from Local Sources	486.54	1,275.70
3110 Direct State Aid	2,169,029.62	2,293,605.38
3115 State Spec Ed Allowable Cost Pymt to Districts	190,491.72	204,019.80
3120 State Guaranteed Tax Base Aid	1,072,889.56	1,167,714.50
3440 State HB20/SB417 Prop Tax Reimb	8,262.64	6,300.49
3444 State School Block Grant	318,344.31	320,763.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,216,550.20	5,450,316.29

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		
1XX Personal Services - Salaries	2,366,451.06	2,474,996.69
2XX Personal Services - Employee Benefits	497,843.96	454,791.52
4XX Purchased Property Services	3,976.35	6,528.29
6XX Supplies and Materials	104,538.24	107,396.98
21XX Support Services - Students		
1XX Personal Services - Salaries	126,454.41	129,335.00
2XX Personal Services - Employee Benefits	17,713.60	21,655.12
4XX Purchased Property Services	0.00	210.75
6XX Supplies and Materials	4,050.47	4,755.36
221X Improvement of Instruction Services		
5XX Other Purchased Services	360.34	322.30
222X Educational Media Services		
1XX Personal Services - Salaries	166,577.52	174,012.33
2XX Personal Services - Employee Benefits	23,597.70	28,888.43
4XX Purchased Property Services	1,528.41	319.79
5XX Other Purchased Services	0.00	28.40
6XX Supplies and Materials	21,454.78	20,021.78
23XX Support Services - General Administration		
1XX Personal Services - Salaries	77,858.40	80,758.07
2XX Personal Services - Employee Benefits	14,969.92	18,121.54



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		3XX	Purchased Professional and Technical Services	10,103.00	15,967.25
		4XX	Purchased Property Services	296.34	1,259.95
		5XX	Other Purchased Services	21,374.89	21,498.09
		6XX	Supplies and Materials	6,329.38	28,702.22
		810	Dues and Fees	4,397.16	4,617.60
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	372,307.34	422,830.74
		2XX	Personal Services - Employee Benefits	67,321.69	81,409.77
		4XX	Purchased Property Services	6,141.00	2,023.42
		5XX	Other Purchased Services	8,282.65	5,973.56
		6XX	Supplies and Materials	7,803.31	9,594.39
		810	Dues and Fees	835.45	2,442.83
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	76,815.56	81,284.03
		2XX	Personal Services - Employee Benefits	17,205.78	20,803.65
		3XX	Purchased Professional and Technical Services	4,674.00	4,773.00
		4XX	Purchased Property Services	1,084.78	264.77
		5XX	Other Purchased Services	400.35	350.49
		6XX	Supplies and Materials	1,390.56	2,190.46
		810	Dues and Fees	81.00	120.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	246,364.85	232,272.11
		2XX	Personal Services - Employee Benefits	46,221.29	51,740.35
		4XX	Purchased Property Services	219,094.16	246,469.82
		5XX	Other Purchased Services	44,438.65	42,744.27
		6XX	Supplies and Materials	31,320.86	33,458.71
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	120,000.00	25,000.00
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	0.00	80,000.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	189,546.79	199,458.99
		2XX	Personal Services - Employee Benefits	10,872.73	13,082.89
		4XX	Purchased Property Services	0.00	194.67
		5XX	Other Purchased Services	658.64	346.51
		6XX	Supplies and Materials	3,930.60	4,012.28
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	75,028.60	77,474.54



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09 Custer County

0172 Miles City Elem

01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
280	Special Education - Local and State				
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	11,330.00	14,396.07
		3XX	Purchased Professional and Technical Services	5,644.46	36,254.49
		5XX	Other Purchased Services	481.84	290.00
		6XX	Supplies and Materials	616.00	516.36
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	31,885.50	33,385.50
		2XX	Personal Services - Employee Benefits	3,982.96	4,593.02
		4XX	Purchased Property Services	264.31	60.00
		5XX	Other Purchased Services	1,381.80	1,118.65
		6XX	Supplies and Materials	157.69	236.49
		810	Dues and Fees	358.00	365.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	690.27	507.65
		2XX	Personal Services - Employee Benefits	57.55	41.58
		4XX	Purchased Property Services	1,711.45	1,592.79
		5XX	Other Purchased Services	150.00	150.00
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	3,875.00	0.00
		2XX	Personal Services - Employee Benefits	39.03	0.00
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	4,795.69	5,903.26
		2XX	Personal Services - Employee Benefits	48.30	56.33
		4XX	Purchased Property Services	1,000.00	1,000.00
		5XX	Other Purchased Services	649.00	415.00
		6XX	Supplies and Materials	2,800.71	3,512.28
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	3,029.00	3,029.00
		2XX	Personal Services - Employee Benefits	30.51	28.90
		6XX	Supplies and Materials	435.80	344.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	70,037.65	67,225.65
		2XX	Personal Services - Employee Benefits	705.39	641.46
		6XX	Supplies and Materials	118.59	0.00
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	17,800.00	17,500.00



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01 - General Fund

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

PRC Program Function Object	2005 Value	2006 Value
999 Undistributed		
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,185,773.07	5,427,667.19

Schedule of Changes Worksheet

Beginning Fund Balance					620,376.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,450,316.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,427,667.19	(3)
Increase/Decrease of Reserve for Inventories						
This Year	38,731.39	Less Last Year	47,139.47	(4a)	-8,408.08	
Increase/Decrease of Reserve for Encumbrances						
This Year	38,848.78	Less Last Year	27,671.80	(4b)	11,176.98	
						2,768.90 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					645,794.50	(5)



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10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	34,246.48	10,426.74
1112	District Levy - Personal Property	1,528.41	637.17
1113	District Levy - Heavy Motor Vehicles	21.11	0.00
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,498.43	1,917.37
1130	Tax Title and Property Sales	17.98	6.02
1190	Penalties and Interest on Taxes	187.94	165.34
1510	Interest Earnings	308.74	662.12
2220	County On-Schedule Trans Reimb	9,405.00	9,405.00
3210	State On-Schedule Trans Reimb	9,405.00	9,405.00
3440	State HB20/SB417 Prop Tax Reimb	227.51	52.02
3444	State School Block Grant	2,189.35	2,205.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		60,035.95	34,882.77

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	4,641.92	4,714.90
2XX	Personal Services - Employee Benefits	2,053.28	341.28
5XX	Other Purchased Services	6.25	0.00
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	28,058.08	21,165.03
2XX	Personal Services - Employee Benefits	340.61	1,531.97
3XX	Purchased Professional and Technical Services	107.00	469.07
4XX	Purchased Property Services	2,881.71	3,502.94
5XX	Other Purchased Services	1,666.72	1,944.24
6XX	Supplies and Materials	4,133.24	4,875.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		43,888.81	38,544.68



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						28,466.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						34,882.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						38,544.68	(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)						24,804.22	(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
1111	District Levy - Real Property	15,010.16	15,233.67
1112	District Levy - Personal Property	699.31	753.19
1113	District Levy - Heavy Motor Vehicles	9.26	0.00
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,496.02	1,182.13
1130	Tax Title and Property Sales	6.47	5.18
1190	Penalties and Interest on Taxes	108.51	101.56
1510	Interest Earnings	1,831.80	3,000.16
3440	State HB20/SB417 Prop Tax Reimb	99.71	76.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>19,261.24</u>	<u>20,351.89</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		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	0.00	4,073.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>4,073.84</u>

Schedule of Changes Worksheet

Beginning Fund Balance				107,973.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				20,351.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				4,073.84	(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)				124,251.73	(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	1,595.99	1,730.03
1611	National School Lunch Program	64,604.46	103,268.13
1900	Other Revenue from Local Sources	2,000.00	4,003.39
3220	State Food Services Match	690.84	0.00
4550	Federal Child Nutrition	105,306.16	134,461.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		174,197.45	243,463.13

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	0.00	8,052.03
	2XX Personal Services - Employee Benefits	0.00	45.88
	4XX Purchased Property Services	3,812.95	13,084.14
	5XX Other Purchased Services	145,719.47	198,949.61
	6XX Supplies and Materials	17,520.81	31,971.23
	7XX Property and Equipment Acquisition	23,326.37	3,482.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		190,379.60	255,585.06

Schedule of Changes Worksheet

Beginning Fund Balance					77,196.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					243,463.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					255,585.06	(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	14,379.37	(4b)	-14,379.37	
Ending Fund Balance (1 + 2 - 3 + 4)					50,695.66	(5)



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13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	193.41	247.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	193.41	247.88

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

PRC Program Function Object	2005 Value	2006 Value
280 Special Education - Local and State 1XXX Instruction 5XX Other Purchased Services	840.00	1,680.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	840.00	1,680.00

Schedule of Changes Worksheet

Beginning Fund Balance	9,442.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	247.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,680.00	(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)	8,010.76	(5)



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14 - Retirement Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	3,474.90	6,024.81
2240	County Retirement Distribution	657,999.99	603,364.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>661,474.89</u>	<u>609,388.87</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		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	360,259.97	399,205.51
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	19,229.74	20,821.52
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	25,331.21	28,014.09
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	11,839.82	13,001.17
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	57,254.46	68,071.14
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	11,681.23	13,085.84
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	38,190.97	40,120.20
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	29,476.43	29,513.86
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	12,252.84	11,449.90
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	4,923.33	4,934.02
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	106.58	75.03
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	4,930.67	3,127.96
710	School Sponsored Extracurricular Activities		
34XX	Extracurricular - Activities		
	2XX Personal Services - Employee Benefits	1,895.78	1,246.68



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14 - Retirement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	10,650.54	11,772.95
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	0.00	1,296.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>588,023.57</u>	<u>645,736.16</u>

Schedule of Changes Worksheet

Beginning Fund Balance					203,635.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					609,388.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					645,736.16	(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)					167,288.64	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
001 Agg of Reim/Indirect	
1510 Interest Earnings	2,442.00
003 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	50,120.19
004 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	313,457.60
007 MICROSOFT SETTLEMENT	
1900 Other Revenue from Local Sources	60,529.36
008 State OTO Energy Cost Relief and Transportation	
3630 OTO State Energy Cost Relief & Transportation	14,681.09
013 Title I, Part A, Improvement Grants	
4220 Title I, Part A, Improvement Grants	8,963.34
041 Reverse Main Streaming	
1900 Other Revenue from Local Sources	315.00
100 EMTEC - Subs	
5700 Resources Transferred from Other School Districts or Cooperatives	368.86
104 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	371,920.87
181 ENDOWMENT	
1920 Contributions/Donations from Private Sources	38,377.15
204 IDEA Preschool	
4570 IDEA Preschool	25,531.66
303 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	17,780.98
304 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	131,871.05
403 Title V Part A	
4350 Title V, Part A, Innovative Programs	628.06
404 Title V Part A	
4350 Title V, Part A, Innovative Programs	10,133.09
503 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	603.03
504 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	16,782.94
514 Tobacco Use Prevention Act Award	
3290 State - Other State Grants	4,959.97



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
701 SPECIAL EDUCATION TUITION FUND	
1320 Tuition from Schl Dists Within State	11,210.43
704 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	1,894.53
803 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	3,006.42
804 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	9,024.53
852 STATE MEDICAID MONIES	
3357 Montana Administrative Claiming Reimbursement	21,289.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,115,892.06

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

PRC Program Function Object	2006 Value
001 Agg of Reim/Indirect	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	500.00
003 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	27,745.94
2XX Personal Services - Employee Benefits	14,056.50
5XX Other Purchased Services	2,045.79
6XX Supplies and Materials	6,271.96
003 Subtotal	50,120.19
004 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	237,380.66
2XX Personal Services - Employee Benefits	62,598.47
5XX Other Purchased Services	9,654.26
6XX Supplies and Materials	3,824.21



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
004 Subtotal	313,457.60
007 MICROSOFT SETTLEMENT	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	60,529.36
013 Title I, Part A, Improvement Grants	
422 Title I, Part A, Improvement Grants	
1XXX Instruction	
5XX Other Purchased Services	8,963.34
041 Reverse Main Streaming	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	301.30
100 EMTEC - Subs	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	323.70
2XX Personal Services - Employee Benefits	45.16
100 Subtotal	368.86
104 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	284,034.76
2XX Personal Services - Employee Benefits	87,886.11
104 Subtotal	371,920.87
181 ENDOWMENT	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	36,431.44



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
204 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	19,250.00
2XX Personal Services - Employee Benefits	6,281.66
	25,531.66
204 Subtotal	25,531.66
303 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	8,397.58
2XX Personal Services - Employee Benefits	6,133.22
5XX Other Purchased Services	3,250.18
	17,780.98
303 Subtotal	17,780.98
304 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	92,373.42
2XX Personal Services - Employee Benefits	31,274.79
5XX Other Purchased Services	7,502.84
6XX Supplies and Materials	720.00
	131,871.05
304 Subtotal	131,871.05
403 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	541.88
2XX Personal Services - Employee Benefits	86.18
	628.06
403 Subtotal	628.06
404 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	5,960.62
2XX Personal Services - Employee Benefits	939.47
6XX Supplies and Materials	3,233.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
435 Title V, Part A, Innovative Programs 1XXX Instruction	
404 Subtotal	10,133.09
503 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie 1XXX Instruction	
5XX Other Purchased Services	32.04
6XX Supplies and Materials	570.99
503 Subtotal	603.03
504 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie 1XXX Instruction	
3XX Purchased Professional and Technical Services	9,136.25
5XX Other Purchased Services	5,890.00
6XX Supplies and Materials	1,756.69
504 Subtotal	16,782.94
514 Tobacco Use Prevention Act Award	
329 State Miscellaneous Grants 1XXX Instruction	
6XX Supplies and Materials	4,959.97
701 SPECIAL EDUCATION TUITION FUND	
280 Special Education - Local and State 1XXX Instruction	
1XX Personal Services - Salaries	8,855.51
2XX Personal Services - Employee Benefits	1,326.35
701 Subtotal	10,181.86
704 Gifted and Talented	
360 State Gifted & Talented Reimbursement 1XXX Instruction	
6XX Supplies and Materials	1,894.53



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
803 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	2,148.48
2XX Personal Services - Employee Benefits	328.08
6XX Supplies and Materials	529.86
	3,006.42
803 Subtotal	3,006.42
804 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	7,456.70
2XX Personal Services - Employee Benefits	1,169.51
6XX Supplies and Materials	398.32
	9,024.53
804 Subtotal	9,024.53
852 STATE MEDICAID MONIES	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	1,680.00
6XX Supplies and Materials	13,665.16
	15,345.16
852 Subtotal	15,345.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 1,090,336.24



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					69,677.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,115,892.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,090,336.24	(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	821.60	Less Last Year	8.00	(4b)	813.60	
					813.60	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					96,046.83	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Agg of Reim/Indirect	2,442.00	500.00	1,942.00
003 Title I, Part A, Improving Basic Programs	50,120.19	50,120.19	0.00
004 Title I, Part A, Improving Basic Programs	313,457.60	313,457.60	0.00
007 MICROSOFT SETTLEMENT	60,529.36	60,529.36	0.00
008 State OTO Energy Cost Relief and Transportation	14,681.09	0.00	14,681.09
013 Title I, Part A, Improvement Grants	8,963.34	8,963.34	0.00
041 Reverse Main Streaming	315.00	301.30	13.70
100 EMTEC - Subs	368.86	368.86	0.00
104 IDEA Part B	371,920.87	371,920.87	0.00
181 ENDOWMENT	38,377.15	36,431.44	1,945.71
204 IDEA Preschool	25,531.66	25,531.66	0.00
303 Title II Part A	17,780.98	17,780.98	0.00
304 Title II Part A	131,871.05	131,871.05	0.00
403 Title V Part A	628.06	628.06	0.00
404 Title V Part A	10,133.09	10,133.09	0.00
503 Title IV, Part A, Safe & Drug-Free	603.03	603.03	0.00
504 Title IV, Part A, Safe & Drug-Free	16,782.94	16,782.94	0.00
514 Tobacco Use Prevention Act Award	4,959.97	4,959.97	0.00
701 SPECIAL EDUCATION TUITION FUND	11,210.43	10,181.86	1,028.57
704 Gifted and Talented	1,894.53	1,894.53	0.00
803 Title II, Part D, Ed Technology	3,006.42	3,006.42	0.00
804 Title II, Part D, Ed Technology	9,024.53	9,024.53	0.00



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
852 STATE MEDICAID MONIES	21,289.91	15,345.16	5,944.75
Total	<u>1,115,892.06</u>	<u>1,090,336.24</u>	<u>25,555.82</u>



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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	192.88	262.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	192.88	262.27

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	169.85	0.00
6XX Supplies and Materials	0.00	250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	169.85	250.00

Schedule of Changes Worksheet

Beginning Fund Balance	10,012.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	262.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	250.00	(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)	10,024.69	(5)



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21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	996.77	1,240.65
5300 Operating Transfers from Other Funds	17,800.00	17,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	18,796.77	18,740.65

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	2,611.14	4,708.66
24XX Support Services - School Administration		
1XX Personal Services - Salaries	4,196.84	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	4,778.21	16,938.56
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	1,354.84	243.43
21XX Support Services - Students		
1XX Personal Services - Salaries	4,325.86	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	17,266.89	21,890.65



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21 - Compensated Absence Fund

Schedule of Changes Worksheet

Beginning Fund Balance					54,763.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					18,740.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					21,890.65	(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)					51,613.14	(5)



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26 - Impact Aid Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	117.85	164.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	117.85	164.00

Schedule of Changes Worksheet

Beginning Fund Balance	6,254.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	164.00	(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)	6,418.16	(5)



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28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	34,975.16	35,422.00
1112 District Levy - Personal Property	1,704.24	1,751.68
1113 District Levy - Heavy Motor Vehicles	21.56	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3,301.53	2,732.77
1130 Tax Title and Property Sales	0.74	0.00
1190 Penalties and Interest on Taxes	180.08	216.96
1510 Interest Earnings	976.29	1,708.83
3281 State Technology Aid	20,946.16	32,012.53
3440 State HB20/SB417 Prop Tax Reimb	232.34	176.75

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

62,338.10	74,021.52
-----------	-----------

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	36,085.87	41,718.05
7XX Property and Equipment Acquisition	6,800.00	0.00

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

42,885.87	41,718.05
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Schedule of Changes Worksheet

Beginning Fund Balance	50,310.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	74,021.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	41,718.05	(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	35.00	(4b)
		-35.00
		-35.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	82,579.26	(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	761.39	1,106.81
3445 State Combined Fund School Block Grant	1,812.85	1,826.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,574.24	2,933.44

Schedule of Changes Worksheet

Beginning Fund Balance	41,419.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,933.44	(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)	44,353.29	(5)



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60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	176.71	245.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	176.71	245.79

Schedule of Changes Worksheet

Beginning Fund Balance	9,386.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	245.79	(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)	9,632.62	(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
1111 District Levy - Real Property	157,533.85	159,583.86
1112 District Levy - Personal Property	8,157.65	7,887.73
1113 District Levy - Heavy Motor Vehicles	97.12	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	4,514.24	10,215.63
1190 Penalties and Interest on Taxes	227.34	474.70
1510 Interest Earnings	309.00	657.59
3440 State HB20/SB417 Prop Tax Reimb	1,046.50	796.26
5400 Proceeds from Long-Term Liabilities	281,766.96	374,430.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	453,652.66	554,046.75

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		
3XX Purchased Professional and Technical Services	1,143.00	0.00
7XX Property and Equipment Acquisition	523,411.61	325,063.30
52XX Capital Leases or Long Term Notes with Board of Investm		
840 Principal On Debt	0.00	122,380.38
850 Interest on Debt	188.57	27,619.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	524,743.18	475,063.30



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61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance						-71,090.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						554,046.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						475,063.30	(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)						7,892.93	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2005 Value	2006 Value
1XXX Revenues from Student Activities	52,021.10	44,235.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	52,021.10	44,235.34

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	50,205.70	50,904.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	50,205.70	50,904.76

Schedule of Changes Worksheet

Beginning Fund Balance	72,353.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44,235.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	50,904.76	(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)	65,684.27	(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	47,296.66	33,477.50
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	271,974.97	284,034.76
XX	457 1XXX	112 Certified Teacher Staff Salaries	18,783.33	19,250.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	2,641,792.57	2,741,542.50
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	5,177.10	16,413.51
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	16,319.56	14,410.38
XX	XXX 26XX	41X Energy Utility Services	119,573.14	139,944.02
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	643,411.61	350,063.30
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	840.00	1,680.00
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	148,835.83
b. Related Services Block Grant Entitlement	49,604.79
c. Total Entitlements Subject to Reversion	198,440.62

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	263,926.02
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	385,420.46
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: 89%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	199,458.99	0.00	0.00	0.00
280	1XXX	2XX	13,082.89	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	194.67	0.00	0.00	0.00
280	1XXX	5XX	346.51	0.00	0.00	0.00
280	1XXX	6XX	4,012.28	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	77,474.54	0.00	0.00	0.00
280	21XX	2XX	14,396.07	0.00	0.00	0.00
280	21XX	3XX	36,254.49	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	290.00	0.00	0.00	0.00
280	21XX	6XX	516.36	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	33,385.50	0.00	0.00	0.00
280	24XX	2XX	4,593.02	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	60.00	0.00	0.00	0.00
280	24XX	5XX	1,118.65	0.00	0.00	0.00
280	24XX	6XX	236.49	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00
Totals			385,420.46	0.00	0.00	0.00 385,420.46



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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.



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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	226,567.00	0.00	0.00	0.00	226,567.00
Land Improvements	26,863.00	0.00	0.00	0.00	26,863.00
Buildings	4,424,186.00	0.00	959,275.00	0.00	5,383,461.00
Machinery And Equipment	181,642.00	0.00	21,457.00	0.00	203,099.00
Totals at historical cost	4,859,258.00	0.00	980,732.00	0.00	5,839,990.00
Less Accumulated depreciation for:					
Improvement Accum	18,440.00	0.00	702.00	0.00	19,142.00
Building Accum	2,497,440.00	0.00	105,669.00	0.00	2,603,109.00
Machinery And Equipment Accum	133,965.00	0.00	12,160.00	0.00	146,125.00
Total accumulated depreciation	2,649,845.00	0.00	118,531.00	0.00	2,768,376.00
Governmental activities, capital assets, net	2,209,413.00	0.00	862,201.00	0.00	3,071,614.00

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

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

Depreciation by Function for FY2006	Governmental	Business-Type	Adjustments
	Activities	Activities	
Instruction (1XXX)	70,722.00	0.00	0.00
Support Services Students (21XX)	3,336.00	0.00	0.00
Support Services Staff (22XX)	3,045.00	0.00	0.00
General Administration (23XX)	1,446.00	0.00	0.00
School Administration (24XX)	7,518.00	0.00	0.00
Financial Administration (25XX)	4,516.00	0.00	0.00
Operations and Maintenance (26XX)	5,773.00	0.00	0.00
Transportation (27XX)	807.00	0.00	0.00
Food Service (31XX)	19,206.00	0.00	0.00
Extracurricular (34XX, 35XX)	2,162.00	0.00	0.00
Total Depreciation for FY2006	118,531.00	0.00	0.00



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
Compensated	636,937.91	0.00	0.00	5,322.99	631,614.92	30,000.00	601,614.92
Loans	281,766.96	374,430.98	202,380.38	0.00	453,817.56	100,000.00	353,817.56
Total Governmental Activity							
Long-Term Liabilities	918,704.87	374,430.98	202,380.38	5,322.99	1,085,432.48	130,000.00	955,432.48

* 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.