



Trustees' Financial Summary

FY2005-06

Submit ID: 0173-45540476

09 Custer County

0173 Kircher 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 Jennifer Beardsley

Phone #: (406) 232-2761

(Signature)

(Date)

Chair, Board of Trustees Pat Murphy

(Signature)

(Date)

County Superintendent Doug Ellingson

(Signature)

(Date)

Software

Accounting Package: Other

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 #
500	Title I, Part A, Improving Basic Programs	FEDERAL	09-1703-3105	84.010A
501	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	09-1703-1405	84.367
502	Title IV, Part A, Safe & Drug-Free	FEDERAL	09-1703-1605	84.186A
505	Title II, Part D, Ed Technology	FEDERAL	09-1703-6005	84.318
600	Title I, Part A, Improving Basic Programs	FEDERAL	09-0173-3106	84.010A
601	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	09-1703-1406	84.367
602	Title IV, Part A, Safe & Drug-Free	FEDERAL	09-1703-1606	84.186A
603	Title V, Part A, Innovative Programs	FEDERAL	09-1703-3906	84.298
604	IDEA Part B	FEDERAL	09-9692-77-06-	84.027
605	Title II, Part D, Ed Technology	FEDERAL	09-1703-6006	84.318
607	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A021100	84.358A
610	State OTO Energy Cost Relief and Transportation	STATE	OTO Energy FY06	State
611	Aggregate Reim/Indirects	LOCAL		Local



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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)	100,492.41	2,547.69		2,921.64
02	Taxes Receivable - Real and Personal (120-149)	3,806.67			
03	Taxes Receivable - Protested (150-159)	404.03			
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	104,703.11	2,547.69		2,921.64
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4,210.70			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4,210.70			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	100,492.41	2,547.69		2,921.64
52	TOTAL FUND BALANCE/EQUITY	100,492.41	2,547.69		2,921.64
53	TOTAL LIABILITIES AND FUND BALANCE	104,703.11	2,547.69		2,921.64



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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)		13,373.51	6,295.29	
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		13,373.51	6,295.29	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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)		13,373.51	6,295.29	
52	TOTAL FUND BALANCE/EQUITY		13,373.51	6,295.29	
53	TOTAL LIABILITIES AND FUND BALANCE		13,373.51	6,295.29	



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				-1,939.59
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				-1,939.59
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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)				-1,939.59
52	TOTAL FUND BALANCE/EQUITY				-1,939.59
53	TOTAL LIABILITIES AND FUND BALANCE				-1,939.59



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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)	3,020.79	10,088.43		
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	3,020.79	10,088.43		
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)				
48	Fund Balance for Budget (961-970)	3,020.79	10,088.43		
52	TOTAL FUND BALANCE/EQUITY	3,020.79	10,088.43		
53	TOTAL LIABILITIES AND FUND BALANCE	3,020.79	10,088.43		



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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)	812.73			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	812.73			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	812.73			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	812.73			
53	TOTAL LIABILITIES AND FUND BALANCE	812.73			



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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)				
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24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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01 - General Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	42,390.13	82,552.28
1112	District Levy - Personal Property	3,056.49	5,807.42
1113	District Levy - Heavy Motor Vehicles	138.72	0.00
1190	Penalties and Interest on Taxes	148.43	239.68
1510	Interest Earnings	1,774.03	2,583.44
1900	Other Revenue from Local Sources	0.00	393.76
3110	Direct State Aid	107,846.35	141,568.21
3115	State Spec Ed Allowable Cost Pymt to Districts	8,478.71	10,229.84
3440	State HB20/SB417 Prop Tax Reimb	718.25	538.70
3444	State School Block Grant	1,570.01	1,581.94
5300	Operating Transfers from Other Funds	563.80	0.00
6100	Material Prior Period Revenue Adjustments	143.17	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		166,828.09	245,495.27

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	81,202.98	89,929.23
2XX	Personal Services - Employee Benefits	21,994.12	17,332.51
3XX	Purchased Professional and Technical Services	104.00	689.83
5XX	Other Purchased Services	0.00	565.18
6XX	Supplies and Materials	5,406.38	7,175.57
7XX	Property and Equipment Acquisition	0.00	12,430.50
21XX	Support Services - Students		
3XX	Purchased Professional and Technical Services	156.00	52.00
6XX	Supplies and Materials	0.00	1,911.95
222X	Educational Media Services		
6XX	Supplies and Materials	770.60	0.00
23XX	Support Services - General Administration		
3XX	Purchased Professional and Technical Services	0.00	1,112.00
5XX	Other Purchased Services	154.00	236.74
24XX	Support Services - School Administration		
3XX	Purchased Professional and Technical Services	2,650.00	2,673.45
25XX	Support Services - Business		
1XX	Personal Services - Salaries	14,000.04	16,499.96
5XX	Other Purchased Services	2,021.98	1,601.07
6XX	Supplies and Materials	511.14	581.32



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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		
1XX Personal Services - Salaries	4,792.00	5,861.51
3XX Purchased Professional and Technical Services	1,273.70	1,511.05
4XX Purchased Property Services	5,810.96	4,579.93
5XX Other Purchased Services	4,110.00	275.00
6XX Supplies and Materials	2,644.44	1,988.26
7XX Property and Equipment Acquisition	0.00	1,990.00
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	896.75	0.00
280 Special Education - Local and State		
1XXX Instruction		
6XX Supplies and Materials	0.00	1,096.77
21XX Support Services - Students		
1XX Personal Services - Salaries	18,187.94	7,866.08
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	11,918.16	16,982.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	178,605.19	194,942.24

Schedule of Changes Worksheet

Beginning Fund Balance	49,939.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	245,495.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	194,942.24	(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	0.00	
Less Last Year	0.00	(4b)
		0.00
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	100,492.41	(5)



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10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1112	District Levy - Personal Property	0.92	0.00
1190	Penalties and Interest on Taxes	0.44	0.00
2220	County On-Schedule Trans Reimb	0.00	2,861.24
3210	State On-Schedule Trans Reimb	0.00	2,972.35
3444	State School Block Grant	7,708.56	7,767.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>7,709.92</u>	<u>13,600.74</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		
5XX	Other Purchased Services	12,807.40	12,729.18
280	Special Education - Local and State		
27XX	Student Transportation Services		
5XX	Other Purchased Services	0.00	712.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>12,807.40</u>	<u>13,441.43</u>

Schedule of Changes Worksheet

Beginning Fund Balance		2,388.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		13,600.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		13,441.43	(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)		2,547.69	(5)



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0173 Kircher Elem

12 - School Food Services Fund

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

PRC Revenue		2005 Value	2006 Value
1611	National School Lunch Program	6,615.85	7,484.41
3220	State Food Services Match	71.11	0.00
4550	Federal Child Nutrition	16,028.11	11,506.34
9710	Residual Equity Transfers In	0.00	3,444.80

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

	22,715.07	22,435.55
--	-----------	-----------

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
5XX Other Purchased Services	17,839.13	15,664.46
6XX Supplies and Materials	5,023.72	3,553.50

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

	22,862.85	19,217.96
--	-----------	-----------

Schedule of Changes Worksheet

Beginning Fund Balance						-295.95 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						22,435.55 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						19,217.96 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,921.64 (5)



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13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	2.57	6.32
1112 District Levy - Personal Property	0.39	0.00
1190 Penalties and Interest on Taxes	0.87	2.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3.83	8.69

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	3,444.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	3,444.80

Schedule of Changes Worksheet

Beginning Fund Balance	3,436.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,444.80	(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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14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
2240 County Retirement Distribution	17,197.75	19,551.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	17,197.75	19,551.73

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	11,658.83	13,445.20
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,071.00	1,262.25
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	366.60	448.36
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,007.91	773.43
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,436.56	397.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	15,540.90	16,326.48

Schedule of Changes Worksheet

Beginning Fund Balance	10,148.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,551.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,326.48	(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)	13,373.51	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
500 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	14,965.80
505 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	615.00
600 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	24,600.00
601 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	15,412.00
602 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	887.57
603 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	519.00
604 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	10,324.00
605 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	179.00
607 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	5,684.00
610 State OTO Energy Cost Relief and Transportation	
3630 OTO State Energy Cost Relief & Transportation	913.37
611 Aggregate Reim/Indirects	
1900 Other Revenue from Local Sources	457.60

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

74,557.34

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

PRC Program Function Object	2006 Value
500 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
2XX Personal Services - Employee Benefits	503.11
3XX Purchased Professional and Technical Services	1,802.00
5XX Other Purchased Services	510.00
6XX Supplies and Materials	5,130.11



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
500 Subtotal	7,945.22
501 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	1,792.61
2XX Personal Services - Employee Benefits	163.72
6XX Supplies and Materials	1,575.00
999 Undistributed	
62XX Resources Transferred to Other School Districts or Cooper	
920 Resources Transferred to Other School Districts or Cooper	38.71
501 Subtotal	3,570.04
502 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	644.00
600 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	9,856.60
2XX Personal Services - Employee Benefits	1,658.24
3XX Purchased Professional and Technical Services	641.69
5XX Other Purchased Services	2,603.51
6XX Supplies and Materials	3,582.23
600 Subtotal	18,342.27
601 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	13,525.22
2XX Personal Services - Employee Benefits	1,886.78
601 Subtotal	15,412.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
602 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	492.00
5XX Other Purchased Services	472.21
6XX Supplies and Materials	312.68
	1,276.89
602 Subtotal	1,276.89
603 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
3XX Purchased Professional and Technical Services	519.00
604 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	8,978.98
2XX Personal Services - Employee Benefits	1,345.02
	10,324.00
604 Subtotal	10,324.00
605 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
3XX Purchased Professional and Technical Services	179.00
607 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
7XX Property and Equipment Acquisition	5,684.00
610 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	296.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 64,193.34



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						-4,068.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						74,557.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						64,193.34	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						6,295.29	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
500 Title I, Part A, Improving Basic Programs	14,965.80	7,945.22	7,020.58
501 Title II, Part A, Teacher/Principal Train/Recruit	0.00	3,570.04	-3,570.04
502 Title IV, Part A, Safe & Drug-Free	0.00	644.00	-644.00
505 Title II, Part D, Ed Technology	615.00	0.00	615.00
600 Title I, Part A, Improving Basic Programs	24,600.00	18,342.27	6,257.73
601 Title II, Part A, Teacher/Principal Train/Recruit	15,412.00	15,412.00	0.00
602 Title IV, Part A, Safe & Drug-Free	887.57	1,276.89	-389.32
603 Title V, Part A, Innovative Programs	519.00	519.00	0.00
604 IDEA Part B	10,324.00	10,324.00	0.00
605 Title II, Part D, Ed Technology	179.00	179.00	0.00
607 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	5,684.00	5,684.00	0.00
610 State OTO Energy Cost Relief and Transportation	913.37	296.92	616.45
611 Aggregate Reim/Indirects	457.60	0.00	457.60
Total	74,557.34	64,193.34	10,364.00



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21 - Compensated Absence 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		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	1,890.38
2XX Personal Services - Employee Benefits	0.00	151.50
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	486.50
2XX Personal Services - Employee Benefits	0.00	37.21
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	563.80	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	563.80	2,565.59

Schedule of Changes Worksheet

Beginning Fund Balance		626.00 (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		2,565.59 (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)		-1,939.59 (5)



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28 - Technology Fund

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

PRC Revenue		2005 Value	2006 Value
1900	Other Revenue from Local Sources	1,000.00	0.00
3281	State Technology Aid	1,039.25	1,960.96
9710	Residual Equity Transfers In	0.00	2,211.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,039.25	4,172.32

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	3XX Purchased Professional and Technical Services	199.50	1,501.51
	6XX Supplies and Materials	25.00	1,709.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		224.50	3,211.36

Schedule of Changes Worksheet

Beginning Fund Balance				2,059.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				4,172.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				3,211.36	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				3,020.79	(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	225.09	307.13
1900 Other Revenue from Local Sources	22.63	1,021.21
3445 State Combined Fund School Block Grant	96.64	97.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	344.36	1,425.71

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	0.00	1,137.00
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	2,211.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	3,348.36

Schedule of Changes Worksheet

Beginning Fund Balance	12,011.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,425.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,348.36	(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)	10,088.43	(5)



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60 - Building Fund

Schedule of Changes Worksheet

Beginning Fund Balance						812.73	(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						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)						812.73	(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	0.00	0.00
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	97,944.47	104,355.11
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	3,982.62
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	563.80
XX	XXX 26XX	41X Energy Utility Services	4,213.19	4,579.93
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

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

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,143.64
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	13,582.33
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	25,945.18
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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

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

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	0.00	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	1,096.77	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	7,866.08	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	16,982.33	0.00	0.00	0.00	
Totals			25,945.18	0.00	0.00	0.00	25,945.18



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

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



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Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Buildings	49,284.00	0.00	0.00	0.00	49,284.00
Totals at historical cost	49,284.00	0.00	0.00	0.00	49,284.00
Less Accumulated depreciation for:					
Machinery And Equipment Accum	23,817.50	0.00	0.00	0.00	23,817.50
Total accumulated depreciation	23,817.50	0.00	0.00	0.00	23,817.50
Governmental activities, capital assets, net	25,466.50	0.00	0.00	0.00	25,466.50

* 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

Submit ID: 0173-45540476

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