



Trustees' Financial Summary

FY2005-06

Submit ID: 0192-02017542

09 Custer County

0192 Custer County H S

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk 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
004	Vo Ed Carl Perkins Basic Grant	FEDERAL	0901928106BG	84.048A
008	State OTO Energy Cost Relief and Transportation	STATE	OTO Energy FY06	State
070	Vo Ed Agriculture	STATE	SC0266	State
071	Vo Ed Family & Consumer Science	STATE	SC0266	State
072	Vo Ed All Career & Tech Ed Programs	STATE	SC0266	State
073	Vo Ed Business/Marketing	STATE	SC0266	State
074	Vo Ed Trades & Industry	STATE	SC0266	State
200	LOCAL SPONSORSHIP FUND	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)	494,037.80	16,262.38	109,253.78	
02	Taxes Receivable - Real and Personal (120-149)	63,211.81	95.16	1,655.65	
03	Taxes Receivable - Protested (150-159)	4,741.38	3.37	126.16	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	981.88			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	25,820.93			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	588,793.80	16,360.91	111,035.59	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	11,442.90			
25	Deferred Revenue (680)	67,953.19	98.53	1,781.81	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	79,396.09	98.53	1,781.81	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	25,820.93			
37	Reserve for Encumbrances (953)	37,003.42			
48	Fund Balance for Budget (961-970)	446,573.36	16,262.38	109,253.78	
52	TOTAL FUND BALANCE/EQUITY	509,397.71	16,262.38	109,253.78	
53	TOTAL LIABILITIES AND FUND BALANCE	588,793.80	16,360.91	111,035.59	



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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)	4,735.78	223,711.31	114,100.31	
02	Taxes Receivable - Real and Personal (120-149)	205.25			
03	Taxes Receivable - Protested (150-159)	14.54			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			3,243.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,955.57	223,711.31	117,343.31	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		1,653.50		
25	Deferred Revenue (680)	219.79			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	219.79	1,653.50		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	4,735.78	222,057.81	117,343.31	
52	TOTAL FUND BALANCE/EQUITY	4,735.78	222,057.81	117,343.31	
53	TOTAL LIABILITIES AND FUND BALANCE	4,955.57	223,711.31	117,343.31	



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,271.96		9,320.20	40,143.06
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)	13,386.76			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	20,658.72		9,320.20	40,143.06
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)	20,658.72		9,320.20	40,143.06
52	TOTAL FUND BALANCE/EQUITY	20,658.72		9,320.20	40,143.06
53	TOTAL LIABILITIES AND FUND BALANCE	20,658.72		9,320.20	40,143.06



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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)			11,153.31	
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			11,153.31	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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)			11,153.31	
52	TOTAL FUND BALANCE/EQUITY			11,153.31	
53	TOTAL LIABILITIES AND FUND BALANCE			11,153.31	



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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)	59,065.09	32,398.73		
02	Taxes Receivable - Real and Personal (120-149)	2,042.66			
03	Taxes Receivable - Protested (150-159)	158.55			
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	61,266.30	32,398.73		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,201.21			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,201.21			
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)	59,065.09	32,398.73		
52	TOTAL FUND BALANCE/EQUITY	59,065.09	32,398.73		
53	TOTAL LIABILITIES AND FUND BALANCE	61,266.30	32,398.73		



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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)	27,904.01			
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	27,904.01			
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)	27,904.01			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	27,904.01			
53	TOTAL LIABILITIES AND FUND BALANCE	27,904.01			



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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)			786,019.40	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			24,039.20	
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			810,058.60	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			132,437.00	
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			132,437.00	
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			677,621.60	
53	TOTAL LIABILITIES AND FUND BALANCE			810,058.60	



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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)			334,763.04	
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			334,763.04	
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			334,763.04	
53	TOTAL LIABILITIES AND FUND BALANCE			334,763.04	



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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)	6,201.76			
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	6,201.76			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	6,201.76			
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	6,201.76			
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	6,201.76			



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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)		34,234.21		
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		34,234.21		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		34,234.21		
35	TOTAL LIABILITIES		34,234.21		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		34,234.21		



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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	1,057,722.20	1,060,184.96
1112	District Levy - Personal Property	57,113.54	56,456.66
1113	District Levy - Heavy Motor Vehicles	3,194.92	0.00
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	86,171.72	78,472.18
1130	Tax Title and Property Sales	425.85	224.97
1190	Penalties and Interest on Taxes	6,919.66	6,588.45
1510	Interest Earnings	11,568.83	17,888.83
1900	Other Revenue from Local Sources	3,269.89	1,979.40
3110	Direct State Aid	1,494,433.87	1,553,438.31
3115	State Spec Ed Allowable Cost Pymt to Districts	145,600.01	149,564.23
3120	State Guaranteed Tax Base Aid	614,318.32	669,436.58
3440	State HB20/SB417 Prop Tax Reimb	10,843.81	8,133.82
3444	State School Block Grant	155,109.57	156,288.40
3460	Montana Oil and Gas Tax	20,334.36	15,740.90

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

3,667,026.55 3,774,397.69

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	984,788.64	1,025,118.04
2XX	Personal Services - Employee Benefits	311,879.34	203,313.54
4XX	Purchased Property Services	1,200.00	3,684.95
6XX	Supplies and Materials	95,490.23	66,457.23
21XX	Support Services - Students		
1XX	Personal Services - Salaries	133,531.71	141,885.48
2XX	Personal Services - Employee Benefits	33,594.84	44,112.66
4XX	Purchased Property Services	0.00	850.00
5XX	Other Purchased Services	0.00	165.00
6XX	Supplies and Materials	7,956.78	8,342.33
221X	Improvement of Instruction Services		
5XX	Other Purchased Services	421.17	495.87
6XX	Supplies and Materials	0.00	61.93
222X	Educational Media Services		
1XX	Personal Services - Salaries	69,908.68	72,479.68
2XX	Personal Services - Employee Benefits	11,793.54	15,014.25
4XX	Purchased Property Services	0.00	736.95
5XX	Other Purchased Services	20.84	0.00
6XX	Supplies and Materials	11,904.26	11,908.94



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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			
		1XX	Personal Services - Salaries	51,905.59	53,849.73
		2XX	Personal Services - Employee Benefits	9,893.49	12,613.69
		3XX	Purchased Professional and Technical Services	5,842.00	5,624.00
		4XX	Purchased Property Services	197.56	839.96
		5XX	Other Purchased Services	16,636.07	18,469.59
		6XX	Supplies and Materials	5,682.70	4,534.57
		810	Dues and Fees	2,931.44	3,078.40
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	222,682.67	238,006.87
		2XX	Personal Services - Employee Benefits	36,755.12	46,452.30
		4XX	Purchased Property Services	4,410.46	1,252.50
		5XX	Other Purchased Services	10,837.96	7,971.35
		6XX	Supplies and Materials	5,713.08	5,914.82
		810	Dues and Fees	1,347.15	0.00
		8XX	Other Expenditures	0.00	1,491.28
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	56,398.24	61,544.57
		2XX	Personal Services - Employee Benefits	12,350.81	15,768.55
		3XX	Purchased Professional and Technical Services	3,116.00	3,182.00
		4XX	Purchased Property Services	700.80	176.51
		5XX	Other Purchased Services	266.91	246.41
		6XX	Supplies and Materials	926.94	1,466.10
		810	Dues and Fees	54.00	80.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	166,564.36	159,767.85
		2XX	Personal Services - Employee Benefits	47,274.52	57,040.80
		4XX	Purchased Property Services	187,258.39	214,414.83
		5XX	Other Purchased Services	36,091.36	32,964.41
		6XX	Supplies and Materials	27,511.66	27,224.34
		7XX	Property and Equipment Acquisition	0.00	2,165.00
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	18,500.00	100,000.00
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	76,138.96	64,422.82
		850	Interest on Debt	3,853.02	4,713.77
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	135,418.38	134,377.08
		2XX	Personal Services - Employee Benefits	13,770.56	16,919.17
		4XX	Purchased Property Services	82.02	517.00



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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
280	Special Education - Local and State				
	1XXX	Instruction			
		5XX	Other Purchased Services	820.96	831.65
		6XX	Supplies and Materials	5,560.13	3,006.68
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	75,028.60	77,474.54
		2XX	Personal Services - Employee Benefits	11,436.74	15,118.54
		3XX	Purchased Professional and Technical Services	5,648.46	18,928.50
		5XX	Other Purchased Services	26.12	160.00
		6XX	Supplies and Materials	649.42	709.06
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	31,885.50	33,385.50
		2XX	Personal Services - Employee Benefits	3,669.96	4,587.50
		4XX	Purchased Property Services	263.64	519.77
		5XX	Other Purchased Services	1,519.93	403.90
		6XX	Supplies and Materials	3,363.56	430.33
		810	Dues and Fees	316.00	176.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	690.27	507.65
		2XX	Personal Services - Employee Benefits	58.54	42.99
		4XX	Purchased Property Services	1,140.99	1,061.84
		5XX	Other Purchased Services	100.00	200.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	241,050.82	252,558.68
		2XX	Personal Services - Employee Benefits	41,590.68	52,536.08
		4XX	Purchased Property Services	60.00	0.00
		5XX	Other Purchased Services	952.99	739.07
		6XX	Supplies and Materials	41,173.09	40,123.49
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	47,903.17	49,146.46
		2XX	Personal Services - Employee Benefits	550.61	605.01
		3XX	Purchased Professional and Technical Services	108.00	50.00
		5XX	Other Purchased Services	16,036.77	18,351.21
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	26,329.00	27,960.00
		2XX	Personal Services - Employee Benefits	302.63	344.20
		6XX	Supplies and Materials	413.00	529.19



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		4XX	Purchased Property Services	14,003.82	11,539.62
		5XX	Other Purchased Services	22,228.66	22,292.66
		6XX	Supplies and Materials	12,554.90	15,778.81
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	163,093.77	157,944.85
		2XX	Personal Services - Employee Benefits	8,775.08	10,484.83
		4XX	Purchased Property Services	1,225.22	0.00
		5XX	Other Purchased Services	505.00	515.00
		6XX	Supplies and Materials	14,853.84	14,027.56
		810	Dues and Fees	4,090.00	4,145.00
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	6,500.00	12,300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,630,082.12	3,741,233.29

Schedule of Changes Worksheet

Beginning Fund Balance					463,552.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,774,397.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,741,233.29	(3)
Increase/Decrease of Reserve for Inventories						
This Year	25,820.93	Less Last Year	31,426.32	(4a)	-5,605.39	
Increase/Decrease of Reserve for Encumbrances						
This Year	37,003.42	Less Last Year	18,716.81	(4b)	18,286.61	
					12,681.22	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					509,397.71	(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	0.00	748.95
1112 District Levy - Personal Property	4.22	38.24
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	234.71	111.07
1130 Tax Title and Property Sales	9.87	0.00
1190 Penalties and Interest on Taxes	53.72	39.21
1420 Trans Fees from Other Schl Dists Within State	6,516.25	7,487.50
1510 Interest Earnings	271.52	238.13
2220 County On-Schedule Trans Reimb	36,318.71	34,457.41
3210 State On-Schedule Trans Reimb	32,255.71	34,457.41
3440 State HB20/SB417 Prop Tax Reimb	0.00	5.76
3444 State School Block Grant	2,262.69	2,279.89
3460 Montana Oil and Gas Tax	13.32	10.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	77,940.72	79,874.07

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	80,631.61	87,705.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	80,631.61	87,705.06

Schedule of Changes Worksheet

Beginning Fund Balance	24,093.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	79,874.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	87,705.06	(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	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	16,262.38	(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	27,527.99	28,211.64
1112	District Levy - Personal Property	1,226.91	1,661.85
1113	District Levy - Heavy Motor Vehicles	25.39	0.67
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,775.71	1,899.35
1130	Tax Title and Property Sales	73.90	4.28
1190	Penalties and Interest on Taxes	173.70	170.97
1510	Interest Earnings	1,152.62	2,321.39
3440	State HB20/SB417 Prop Tax Reimb	285.00	216.44
3460	Montana Oil and Gas Tax	538.47	412.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>33,779.69</u>	<u>34,898.73</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		
6XX	Supplies and Materials	0.00	1,000.00
7XX	Property and Equipment Acquisition	21,472.10	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>21,472.10</u>	<u>1,000.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				75,355.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				34,898.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,000.00	(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)				109,253.78	(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	4,839.94	3,245.53
1112 District Levy - Personal Property	212.18	203.65
1113 District Levy - Heavy Motor Vehicles	14.62	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	413.53	284.71
1130 Tax Title and Property Sales	0.05	0.00
1190 Penalties and Interest on Taxes	22.77	20.70
1510 Interest Earnings	0.00	2.09
3440 State HB20/SB417 Prop Tax Reimb	49.62	24.91
3460 Montana Oil and Gas Tax	87.53	59.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,640.24	3,841.53

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	3,820.00	2,380.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,820.00	2,380.00

Schedule of Changes Worksheet

Beginning Fund Balance	3,274.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,841.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,380.00	(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)	4,735.78	(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	3,538.12	6,051.86
2240	County Retirement Distribution	428,000.00	344,525.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>431,538.12</u>	<u>350,577.84</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	141,660.62	146,623.95
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	18,896.24	20,409.54
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	9,892.87	11,012.48
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	7,345.23	7,746.02
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	31,512.11	35,070.43
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	7,980.99	8,852.89
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	23,570.73	24,368.84
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	20,764.40	20,379.58
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	11,479.56	11,749.76
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	4,878.56	5,063.23
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	105.61	76.99
390	State Career & Technical Ed Entitlement - Undistributed		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	34,111.41	36,329.34



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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
710	School Sponsored		Extracurricular Activities		
	34XX		Extracurricular - Activities		
		2XX	Personal Services - Employee Benefits	3,725.85	4,021.91
720	School Sponsored		Athletics		
	27XX		Student Transportation Services		
		2XX	Personal Services - Employee Benefits	6,778.84	7,069.48
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	23,079.58	22,719.61
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>345,782.60</u>	<u>361,494.05</u>

Schedule of Changes Worksheet

Beginning Fund Balance					232,974.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					350,577.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					361,494.05	(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	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					222,057.81	(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	3,034.97
004 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	36,243.00
008 State OTO Energy Cost Relief and Transportation	
3630 OTO State Energy Cost Relief & Transportation	8,032.29
070 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	5,818.00
071 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	1,915.00
072 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	3,314.00
073 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	2,565.00
074 Vo Ed Trades & Industry	
3900 State Career & Technical Ed Entitlement	1,644.00
200 LOCAL SPONSORSHIP FUND	
1920 Contributions/Donations from Private Sources	12,350.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	74,916.26

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

PRC Program Function Object	2006 Value
004 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
1XX Personal Services - Salaries	10,972.00
2XX Personal Services - Employee Benefits	1,624.96
6XX Supplies and Materials	23,646.04
	36,243.00
070 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	5,818.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
071 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Consu	
1XXX Instruction	
6XX Supplies and Materials	1,915.00
072 Vo Ed All Career & Tech Ed Programs	
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
6XX Supplies and Materials	3,314.00
073 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	2,565.00
074 Vo Ed Trades & Industry	
397 State Career & Technical Ed Entitlement - Trades & Indust	
1XXX Instruction	
6XX Supplies and Materials	1,644.00
200 LOCAL SPONSORSHIP FUND	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	5,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<div style="border-top: 1px solid black; border-bottom: 3px double black; display: inline-block; width: 100px;">0.00</div> <div style="border-top: 1px solid black; border-bottom: 3px double black; display: inline-block; width: 100px; margin-left: 20px;">56,499.00</div>



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					99,026.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					74,916.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					56,499.00	(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	100.00	(4b)	-100.00	
						-100.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					117,343.31	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Agg of Reim/Indirect	3,034.97	0.00	3,034.97
004 Vo Ed Carl Perkins Basic Grant	36,243.00	36,243.00	0.00
008 State OTO Energy Cost Relief and Transportation	8,032.29	0.00	8,032.29
070 Vo Ed Agriculture	5,818.00	5,818.00	0.00
071 Vo Ed Family & Consumer Science	1,915.00	1,915.00	0.00
072 Vo Ed All Career & Tech Ed Programs	3,314.00	3,314.00	0.00
073 Vo Ed Business/Marketing	2,565.00	2,565.00	0.00
074 Vo Ed Trades & Industry	1,644.00	1,644.00	0.00
200 LOCAL SPONSORSHIP FUND	12,350.00	5,000.00	7,350.00
Total	74,916.26	56,499.00	18,417.26



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18 - Traffic Education Fund

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

PRC Revenue		2005 Value	2006 Value
1311	Driver's Education Fees	19,080.00	30,720.00
1510	Interest Earnings	92.37	250.72
1900	Other Revenue from Local Sources	409.00	105.00
3260	State Driver's Education Reimbursement	9,708.39	14,541.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>29,289.76</u>	<u>45,617.07</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		
1XX	Personal Services - Salaries	16,266.79	23,235.77
2XX	Personal Services - Employee Benefits	2,580.28	3,699.61
4XX	Purchased Property Services	2,678.74	3,840.06
5XX	Other Purchased Services	1,084.00	2,374.00
6XX	Supplies and Materials	1,433.16	3,724.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>24,042.97</u>	<u>36,873.88</u>

Schedule of Changes Worksheet

Beginning Fund Balance				11,915.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				45,617.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				36,873.88	(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)				20,658.72	(5)



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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	176.63	258.28
1900 Other Revenue from Local Sources	0.00	100.00
1910 Rentals	1,410.00	785.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,586.63	1,143.28

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	787.00
6XX Supplies and Materials	0.00	1,050.78
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	300.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	300.00	1,837.78

Schedule of Changes Worksheet

Beginning Fund Balance	10,014.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,143.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,837.78	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,320.20	(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	648.58	896.45
5300 Operating Transfers from Other Funds	6,500.00	12,300.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,148.58	13,196.45

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
222X Educational Media Services		
1XX Personal Services - Salaries	0.00	4,078.19
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	9,642.39
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	294.48	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	294.48	13,720.58

Schedule of Changes Worksheet

Beginning Fund Balance	40,667.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,196.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,720.58	(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)	40,143.06	(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	204.38	284.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	204.38	284.62

Schedule of Changes Worksheet

Beginning Fund Balance	10,868.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	284.62	(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)	11,153.31	(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	34,996.74	35,451.82
1112	District Levy - Personal Property	1,895.03	2,090.54
1113	District Levy - Heavy Motor Vehicles	105.72	0.00
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,818.53	2,356.56
1130	Tax Title and Property Sales	0.44	0.00
1190	Penalties and Interest on Taxes	176.77	186.96
1510	Interest Earnings	810.54	1,348.43
3281	State Technology Aid	14,533.10	21,798.00
3440	State HB20/SB417 Prop Tax Reimb	358.78	271.99
3460	Montana Oil and Gas Tax	702.12	522.53

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

56,397.77 64,026.83

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	21,154.79	21,812.35
7XX	Property and Equipment Acquisition	0.00	23,145.00
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	22,945.00	0.00

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

44,099.79 44,957.35



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28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance					40,117.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					64,026.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					44,957.35	(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	121.50	(4b)	-121.50	
					-121.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					59,065.09	(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	454.93	761.46
3445 State Combined Fund School Block Grant	4,827.05	4,863.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,281.98	5,625.20

Schedule of Changes Worksheet

Beginning Fund Balance	26,773.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,625.20	(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)	32,398.73	(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	516.78	711.89
5400 Proceeds from Long-Term Liabilities	199,331.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	199,847.78	711.89

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		
7XX Property and Equipment Acquisition	199,331.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	199,331.00	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	27,192.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	711.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	27,904.01	(5)



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78 - Self Insurance Fund - Health

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	12,912.99	18,755.49
1900	Other Revenue from Local Sources	401,185.80	467,723.18
1970	Services Provided Other Funds	1,283,800.00	1,226,369.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,697,898.79</u>	<u>1,712,847.67</u>

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

PRC Program Function Object		2005 Value	2006 Value
920	Enterprise or Internal Service Programs		
	32XX Enterprise Services		
	2XX Personal Services - Employee Benefits	1,676,240.99	1,650,348.81
	3XX Purchased Professional and Technical Services	8,373.01	6,850.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>1,684,614.00</u>	<u>1,657,199.32</u>

Schedule of Changes Worksheet

Beginning Fund Balance				621,973.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,712,847.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,657,199.32	(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)				677,621.60	(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	470,520.17	540,248.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	470,520.17	540,248.38

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	450,384.80	484,392.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	450,384.80	484,392.75

Schedule of Changes Worksheet

Beginning Fund Balance	278,907.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	540,248.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	484,392.75	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	334,763.04	(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	73,269.17	75,184.22
XX	39X 1XXX	112 Certified Teacher Staff Salaries	235,326.32	247,675.58
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	973,732.01	1,007,592.44
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	54,128.93	25,509.65
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	7,803.29	1,123.23
XX	XXX 26XX	41X Energy Utility Services	122,674.55	108,525.39
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	199,331.00	100,000.00
XX	XXX 4XXX	73X Major Equipment-New	41,745.00	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	3,820.00	2,380.00
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	82,948.58
b. Related Services Block Grant Entitlement	27,645.54
c. Total Entitlements Subject to Reversion	110,594.12

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)]	147,090.18
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	307,369.22
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	134,377.08	0.00	0.00	0.00
280	1XXX	2XX	16,919.17	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	517.00	0.00	0.00	0.00
280	1XXX	5XX	831.65	0.00	0.00	0.00
280	1XXX	6XX	3,006.68	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	15,118.54	0.00	0.00	0.00
280	21XX	3XX	18,928.50	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	160.00	0.00	0.00	0.00
280	21XX	6XX	709.06	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	4,587.50	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	519.77	0.00	0.00	0.00
280	24XX	5XX	403.90	0.00	0.00	0.00
280	24XX	6XX	430.33	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			307,369.22	0.00	0.00	0.00 307,369.22



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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	199,550.00	0.00	0.00	0.00	199,550.00
Land Improvements	53,950.00	0.00	0.00	0.00	53,950.00
Buildings	3,126,790.00	0.00	0.00	0.00	3,126,790.00
Machinery And Equipment	523,200.00	0.00	27,270.00	0.00	550,470.00
Totals at historical cost	3,903,490.00	0.00	27,270.00	0.00	3,930,760.00
Less Accumulated depreciation for:					
Improvement Accum	44,738.00	0.00	2,191.00	0.00	46,929.00
Building Accum	1,638,054.00	0.00	76,025.00	0.00	1,714,079.00
Machinery And Equipment Accum	326,971.00	0.00	45,711.00	0.00	372,682.00
Total accumulated depreciation	2,009,763.00	0.00	123,927.00	0.00	2,133,690.00
Governmental activities, capital assets, net	1,893,727.00	0.00	-96,657.00	0.00	1,797,070.00

* 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)	51,365.00	0.00	0.00
Support Services Students (21XX)	5,113.00	0.00	0.00
Support Services Staff (22XX)	1,678.00	0.00	0.00
General Administration (23XX)	7,848.00	0.00	0.00
School Administration (24XX)	7,715.00	0.00	0.00
Financial Administration (25XX)	1,772.00	0.00	0.00
Operations and Maintenance (26XX)	5,172.00	0.00	0.00
Transportation (27XX)	1,703.00	0.00	0.00
Extracurricular (34XX, 35XX)	41,561.00	0.00	0.00
Total Depreciation for FY2006	123,927.00	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	359,374.22	62,037.21	0.00	0.00	421,411.43	39,945.31	381,466.12
Loans	123,192.04	0.00	64,422.82	0.00	58,769.22	10,000.00	48,769.22
Total Governmental Activity							
Long-Term Liabilities	482,566.26	62,037.21	64,422.82	0.00	480,180.65	49,945.31	430,235.34

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

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