



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

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 Dionne Ferestad

Phone #: (406) 487-2202

(Signature)

(Date)

Chair, Board of Trustees Lane Drury

(Signature)

(Date)

County Superintendent Patricia McDonnell

(Signature)

(Date)

Software

Accounting Package: Black Mountain

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.



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

PRC	Title	Project Type	Project Number	CFDA #
001	Title I Improving Basic Programs	FEDERAL	1001943105	84.010A
002	Title V, Part A, Innovative Programs	FEDERAL	1001943905	84.298
003	IDEA Part B	FEDERAL	6596937705	84.027
004	Vo Ed Carl Perkins Tech Prep	FEDERAL	1001948105BG	84.243A
005	Title IV, Part A, Safe & Drug-Free	FEDERAL	1001941105	84.186A
006	Vo Ed Family & Cons Sci	STATE	n/a	State
007	Vo Ed Tech Ed	STATE	n/a	State
008	IDEA Preschool	FEDERAL	6596937905	84.173A
009	Ruby hanson Bequest	LOCAL		
010	Vo Ed Business/Marketing	STATE	n/a	State
012	Insurance Reimbursement	LOCAL		
013	Miscellaneous - ITV Classes	LOCAL	N/A	
014	Title II Part A	FEDERAL	1001941405	84.367
015	Title II, Part D, Ed Technology	FEDERAL	1001946005	84.318
016	Rural Education Achievement Program	FEDERAL	n/a	n/a
017	Jobs for Montana Graduates	STATE	Unknown	State
019	Insight Program	LOCAL	N/	
020	We Teach All	LOCAL	n/A	
021	Education Cost for Services for Significant Need	STATE	1001947620602	
022	Insight Program	LOCAL	N/	
023	Misc Federal Grant from other State Agency	FEDERAL	unknown	unknown
026	Tutor Program	LOCAL	Unknown	
027	Energy Cost Relief	STATE	Unknown	
030	Flaxville Annexation	LOCAL	n/a	



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

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)	344,465.91	44,782.90	84,040.18	392.60
02	Taxes Receivable - Real and Personal (120-149)	18,333.69	84.86	2,238.36	
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)	1,214.01			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	364,013.61	44,867.76	86,278.54	392.60
LIABILITIES					
21	Payable to Other Funds (601-606)			9,000.00	
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	18,333.69	84.86	2,238.36	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	18,333.69	84.86	11,238.36	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	121,122.24	6,700.53	68,010.00	
48	Fund Balance for Budget (961-970)	224,557.68	38,082.37	7,030.18	392.60
52	TOTAL FUND BALANCE/EQUITY	345,679.92	44,782.90	75,040.18	392.60
53	TOTAL LIABILITIES AND FUND BALANCE	364,013.61	44,867.76	86,278.54	392.60



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

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)		53,892.48	76,724.81	4,002.00
02	Taxes Receivable - Real and Personal (120-149)				215.50
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)			9,000.00	
05	Due From Other Governments (180)			151,893.77	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		53,892.48	237,618.58	4,217.50
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			2,439.00	
25	Deferred Revenue (680)				215.50
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			2,439.00	215.50
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			6,576.68	
48	Fund Balance for Budget (961-970)		53,892.48	228,602.90	4,002.00
52	TOTAL FUND BALANCE/EQUITY		53,892.48	235,179.58	4,002.00
53	TOTAL LIABILITIES AND FUND BALANCE		53,892.48	237,618.58	4,217.50



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

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)	4,630.58			16,671.48
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)	1,245.28			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	5,875.86			16,671.48
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)	319.28			
48	Fund Balance for Budget (961-970)	5,556.58			16,671.48
52	TOTAL FUND BALANCE/EQUITY	5,875.86			16,671.48
53	TOTAL LIABILITIES AND FUND BALANCE	5,875.86			16,671.48



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

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)	17,163.56	7,394.71		42,268.34
02	Taxes Receivable - Real and Personal (120-149)	921.32	1.81		4,536.37
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	18,084.88	7,396.52		46,804.71
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	921.32	1.81		4,536.37
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	921.32	1.81		4,536.37
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)	17,163.56	7,394.71		42,268.34
52	TOTAL FUND BALANCE/EQUITY	17,163.56	7,394.71		42,268.34
53	TOTAL LIABILITIES AND FUND BALANCE	18,084.88	7,396.52		46,804.71



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

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)	1,043.17			9.07
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	1,043.17			9.07
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)	1,043.17			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,043.17			9.07
53	TOTAL LIABILITIES AND FUND BALANCE	1,043.17			9.07



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

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)	29,442.47		34,353.80	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	29,442.47		34,353.80	
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	29,442.47		34,353.80	
53	TOTAL LIABILITIES AND FUND BALANCE	29,442.47		34,353.80	



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

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)	34,835.91	910.68		
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	34,835.91	910.68		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		910.68		
24	Other Current Liabilities (621-679)	34,835.91			
35	TOTAL LIABILITIES	34,835.91	910.68		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	34,835.91	910.68		



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	548,703.44	528,605.68
1112 District Levy - Personal Property	28,526.58	22,510.54
1113 District Levy - Heavy Motor Vehicles	1,242.30	891.41
1114 District Levy - Pers Prop/Mobile Homes	1,404.49	1,514.47
1130 Tax Title and Property Sales	62.74	0.00
1190 Penalties and Interest on Taxes	1,560.21	3,272.14
1510 Interest Earnings	2,195.87	4,273.64
1900 Other Revenue from Local Sources	1,818.87	463.40
3110 Direct State Aid	667,146.84	706,649.29
3115 State Spec Ed Allowable Cost Pymt to Districts	56,809.44	50,301.05
3120 State Guaranteed Tax Base Aid	194,688.54	216,373.24
3440 State HB20/SB417 Prop Tax Reimb	18,921.20	13,510.27
3444 State School Block Grant	155,669.85	156,852.94
3460 Montana Oil and Gas Tax	2,518.58	11,630.37
6100 Material Prior Period Revenue Adjustments	3,904.14	1,887.40

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

1,685,173.09 1,718,735.84

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	563,228.92	550,539.89
2XX Personal Services - Employee Benefits	98,012.23	82,408.69
3XX Purchased Professional and Technical Services	1,666.38	2,929.12
4XX Purchased Property Services	1,269.94	1,419.00
5XX Other Purchased Services	10,498.55	1,171.06
6XX Supplies and Materials	42,910.58	91,930.10
7XX Property and Equipment Acquisition	0.00	10,099.00
810 Dues and Fees	769.50	0.00
8XX Other Expenditures	0.00	763.00
21XX Support Services - Students		
1XX Personal Services - Salaries	39,090.43	40,243.26
2XX Personal Services - Employee Benefits	5,319.66	4,998.34
3XX Purchased Professional and Technical Services	2,260.03	1,669.36
5XX Other Purchased Services	8.00	0.00
6XX Supplies and Materials	42.14	216.55
810 Dues and Fees	282.00	282.00
222X Educational Media Services		
1XX Personal Services - Salaries	52,975.61	35,519.88
2XX Personal Services - Employee Benefits	6,117.66	2,942.33



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

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				
	222X	Educational Media Services			
		6XX	Supplies and Materials	2,550.29	5,637.11
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	72,918.67	77,143.06
		2XX	Personal Services - Employee Benefits	21,161.51	20,512.21
		3XX	Purchased Professional and Technical Services	11,423.95	13,176.19
		5XX	Other Purchased Services	23,234.50	26,731.54
		6XX	Supplies and Materials	3,084.53	2,292.74
		810	Dues and Fees	6,055.70	6,624.26
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	68,928.06	70,593.54
		2XX	Personal Services - Employee Benefits	6,689.24	6,620.33
		5XX	Other Purchased Services	829.07	2,602.34
		6XX	Supplies and Materials	4,323.29	1,136.06
		810	Dues and Fees	870.00	1,130.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	20,252.98	22,399.92
		2XX	Personal Services - Employee Benefits	4,313.73	4,263.08
		3XX	Purchased Professional and Technical Services	3,265.00	3,528.00
		5XX	Other Purchased Services	1,225.23	730.12
		6XX	Supplies and Materials	828.96	2,281.83
		810	Dues and Fees	75.00	239.39
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	80,599.15	77,765.64
		2XX	Personal Services - Employee Benefits	17,230.22	16,862.73
		4XX	Purchased Property Services	67,861.80	66,640.72
		6XX	Supplies and Materials	57,288.80	71,678.57
		810	Dues and Fees	412.50	127.00
	27XX	Student Transportation Services			
		6XX	Supplies and Materials	2,679.56	0.00
	4XXX	Facilities Acquisition and Construction Services			
		4XX	Purchased Property Services	5,013.02	0.00
		7XX	Property and Equipment Acquisition	7,186.00	0.00
		8XX	Other Expenditures	36,422.61	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	71,836.68	63,243.88
		2XX	Personal Services - Employee Benefits	10,788.45	5,864.59
		5XX	Other Purchased Services	296.49	152.07
		6XX	Supplies and Materials	2,829.16	1,689.26



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

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				
	62XX		Resources Transferred to Other School Districts or Cooper		
		920	Resources Transferred to Other School Districts or Cooper	21,248.72	33,640.54
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX		Instruction		
		1XX	Personal Services - Salaries	94,665.04	96,069.91
		2XX	Personal Services - Employee Benefits	13,642.18	12,899.25
		4XX	Purchased Property Services	920.50	1,040.00
		6XX	Supplies and Materials	9,310.68	3,736.61
710	School Sponsored Extracurricular Activities				
	27XX		Student Transportation Services		
		1XX	Personal Services - Salaries	3,184.00	2,284.00
		2XX	Personal Services - Employee Benefits	39.60	171.72
		6XX	Supplies and Materials	0.00	216.42
	34XX		Extracurricular - Activities		
		1XX	Personal Services - Salaries	11,288.85	8,942.63
		2XX	Personal Services - Employee Benefits	61.48	59.53
		5XX	Other Purchased Services	7,819.12	8,669.41
		6XX	Supplies and Materials	4,868.08	3,456.93
		810	Dues and Fees	2,834.00	2,436.50
720	School Sponsored Athletics				
	27XX		Student Transportation Services		
		1XX	Personal Services - Salaries	6,716.00	5,918.40
		2XX	Personal Services - Employee Benefits	120.22	387.41
		6XX	Supplies and Materials	7,058.51	4,751.15
	35XX		Extracurricular - Athletics		
		1XX	Personal Services - Salaries	31,620.89	34,552.21
		2XX	Personal Services - Employee Benefits	219.22	408.78
		4XX	Purchased Property Services	1,081.25	244.32
		5XX	Other Purchased Services	3,742.69	5,048.91
		6XX	Supplies and Materials	4,805.01	12,433.41
		810	Dues and Fees	1,993.00	5,480.00
910	Food Services				
	31XX		Food Services		
		1XX	Personal Services - Salaries	34,526.08	41,490.41
		2XX	Personal Services - Employee Benefits	8,769.48	8,513.33
		5XX	Other Purchased Services	0.00	635.65



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

01 - General Fund

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

PRC Program Function Object	2005 Value	2006 Value
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	0.00	5,350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,707,460.38	1,697,635.19

Schedule of Changes Worksheet

Beginning Fund Balance	255,032.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,718,735.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,697,635.19	(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 121,122.24 Less Last Year 51,575.15	(4b)	69,547.09
		69,547.09 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		345,679.92 (5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	247.19	164.23
1112	District Levy - Personal Property	150.24	8.03
1113	District Levy - Heavy Motor Vehicles	12.41	0.00
1114	District Levy - Pers Prop/Mobile Homes	16.19	4.79
1130	Tax Title and Property Sales	1.80	0.00
1190	Penalties and Interest on Taxes	26.13	58.78
1510	Interest Earnings	48.20	176.27
1900	Other Revenue from Local Sources	2.00	342.05
2220	County On-Schedule Trans Reimb	84,688.14	104,281.08
3210	State On-Schedule Trans Reimb	98,287.47	106,810.02
3440	State HB20/SB417 Prop Tax Reimb	951.22	713.42
3444	State School Block Grant	715.47	720.91
3460	Montana Oil and Gas Tax	6.63	0.00
6100	Material Prior Period Revenue Adjustments	225.85	0.00

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

185,378.94 213,279.58

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	5,883.74	6,270.75
2XX	Personal Services - Employee Benefits	30.65	41.86
25XX	Support Services - Business		
1XX	Personal Services - Salaries	5,786.58	6,400.00
2XX	Personal Services - Employee Benefits	1,108.23	1,266.35
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	100,294.41	101,048.34
2XX	Personal Services - Employee Benefits	11,409.49	13,638.38
3XX	Purchased Professional and Technical Services	164.32	203.08
4XX	Purchased Property Services	26,978.37	30,405.05
5XX	Other Purchased Services	6,979.10	7,348.30
6XX	Supplies and Materials	27,985.42	39,863.09
810	Dues and Fees	12.00	0.00

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

186,632.31 206,485.20



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					31,517.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					213,279.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					206,485.20	(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	6,700.53	Less Last Year	229.71	(4b)	6,470.82	
					6,470.82	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					44,782.90	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

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	24,609.82	65,833.76
1112 District Levy - Personal Property	1,265.25	2,820.83
1113 District Levy - Heavy Motor Vehicles	54.45	131.49
1114 District Levy - Pers Prop/Mobile Homes	61.32	134.40
1130 Tax Title and Property Sales	2.72	0.00
1190 Penalties and Interest on Taxes	64.67	186.92
1510 Interest Earnings	428.72	783.38
3440 State HB20/SB417 Prop Tax Reimb	1,100.69	1,426.83
3445 State Combined Fund School Block Grant	7,398.47	7,454.70
3460 Montana Oil and Gas Tax	112.42	1,388.30

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

35,098.53 80,160.61

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	66,725.00	68,010.00

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

66,725.00 68,010.00

Schedule of Changes Worksheet

Beginning Fund Balance						-5,120.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						80,160.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						68,010.00	(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	68,010.00	Less Last Year	0.00	(4b)	68,010.00		
Ending Fund Balance (1 + 2 - 3 + 4)						75,040.18	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County 0194 Scobey K-12 Schools

12 - School Food Services Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	0.00	46.13
1611	National School Lunch Program	31,808.17	34,946.36
4550	Federal Child Nutrition	21,452.84	18,262.84
6100	Material Prior Period Revenue Adjustments	230.87	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>53,491.88</u>	<u>53,255.33</u>

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

PRC Program Function Object		2005 Value	2006 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	20,461.75	15,506.57
	2XX Personal Services - Employee Benefits	1,141.66	1,470.68
	4XX Purchased Property Services	870.97	220.00
	5XX Other Purchased Services	337.50	643.17
	6XX Supplies and Materials	29,868.40	36,013.09
	810 Dues and Fees	29.00	177.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>52,709.28</u>	<u>54,030.69</u>

Schedule of Changes Worksheet

Beginning Fund Balance				1,167.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				53,255.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				54,030.69	(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)					392.60 (5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	301.69	682.99
2240 County Retirement Distribution	190,139.53	194,698.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	190,441.22	195,381.26

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	80,379.71	79,496.85
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	5,733.89	5,889.29
222X Educational Media Services		
2XX Personal Services - Employee Benefits	7,900.05	5,313.24
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	11,979.06	12,325.72
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	10,191.47	10,458.90
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,729.58	4,166.03
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	10,447.30	10,562.18
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	14,361.16	14,215.89
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	10,399.43	9,190.35
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	4,983.89	5,035.25
394 State Career & Technical Ed Entitlement - Family & Consu		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,933.30	4,002.52
395 State Career & Technical Ed Entitlement - Technology Ed/		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,241.58	6,314.65



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

14 - Retirement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
396	State Career & Technical Ed Entitlement - Office Occupati				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	3,964.10	4,007.12
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	337.19	276.50
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	283.04	264.78
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	1,640.72	1,441.86
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	731.13	663.52
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	4,114.59	4,350.47
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	7,901.18	8,012.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>189,252.37</u>	<u>185,988.10</u>



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					44,499.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					195,381.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					185,988.10	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					53,892.48	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
001 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	65,088.00
003 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	56,374.00
004 Vo Ed Carl Perkins Tech Prep	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	5,211.00
005 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	3,003.00
006 Vo Ed Family & Cons Sci	
3900 State Career & Technical Ed Entitlement	633.00
6100 Material Prior Period Revenue Adjustments	34.58
006 Subtotal	667.58
007 Vo Ed Tech Ed	
3900 State Career & Technical Ed Entitlement	609.00
008 IDEA Preschool	
4570 IDEA Preschool	2,439.00
009 Ruby hanson Bequest	
1900 Other Revenue from Local Sources	222.00
010 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	461.00
012 Insurance Reimbursement	
1510 Interest Earnings	1,934.91
013 Miscellaneous - ITV Classes	
3290 State - Other State Grants	14,729.44
014 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	19,595.00
016 Rural Education Achievement Program	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	1,222.60
017 Jobs for Montana Graduates	
3290 State - Other State Grants	3,000.00
021 Education Cost for Services for Significant Need	
3610 Services for Significant Needs Students	12,500.00
023 Misc Federal Grant from other State Agency	
4310 Title II, Part D, Educational Technology	8,594.45
026 Tutor Program	



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
3290 State - Other State Grants	13,200.00
027 Energy Cost Relief	
3630 OTO State Energy Cost Relief & Transportation	3,425.14
030 Flaxville Annexation	
5700 Resources Transferred from Other School Districts or Cooperatives	151,893.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	364,169.89

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

PRC Program Function Object	2006 Value
001 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	51,590.14
2XX Personal Services - Employee Benefits	13,497.86
001 Subtotal	65,088.00
002 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	1,412.00
003 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	44,583.99
2XX Personal Services - Employee Benefits	11,790.01
003 Subtotal	56,374.00
004 Vo Ed Carl Perkins Tech Prep	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	4,536.00
21XX Support Services - Students	
6XX Supplies and Materials	675.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
004 Subtotal	5,211.00
005 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	2,730.02
6XX Supplies and Materials	272.98
005 Subtotal	3,003.00
006 Vo Ed Family & Cons Sci	
394 State Career & Technical Ed Entitlement - Family & Consu	
1XXX Instruction	
6XX Supplies and Materials	654.24
007 Vo Ed Tech Ed	
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
6XX Supplies and Materials	655.85
008 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	2,346.48
2XX Personal Services - Employee Benefits	376.61
008 Subtotal	2,723.09
009 Ruby hanson Bequest	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	605.33
010 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	461.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
013 Miscellaneous - ITV Classes	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	12,698.22
2XX Personal Services - Employee Benefits	2,031.23
	14,729.45
013 Subtotal	
014 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	8,685.12
2XX Personal Services - Employee Benefits	1,408.46
3XX Purchased Professional and Technical Services	3,374.12
5XX Other Purchased Services	3,690.03
6XX Supplies and Materials	6,127.22
	23,284.95
014 Subtotal	
015 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	2,834.00
016 Rural Education Achievement Program	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	893.00
017 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
5XX Other Purchased Services	1,478.07
6XX Supplies and Materials	1,987.87
	3,465.94
017 Subtotal	
019 Insight Program	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	1,168.33



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
329 State Miscellaneous Grants	
1XXX Instruction	
2XX Personal Services - Employee Benefits	178.97
6XX Supplies and Materials	198.31
	1,545.61
019 Subtotal	
020 We Teach All	
458 IDEA State Program Improvement	
1XXX Instruction	
6XX Supplies and Materials	67.20
021 Education Cost for Services for Significant Need	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	10,843.04
2XX Personal Services - Employee Benefits	1,656.96
	12,500.00
021 Subtotal	
023 Misc Federal Grant from other State Agency	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
5XX Other Purchased Services	87.25
6XX Supplies and Materials	74.94
21XX Support Services - Students	
1XX Personal Services - Salaries	5,777.70
2XX Personal Services - Employee Benefits	861.57
5XX Other Purchased Services	1,024.60
	7,826.06
023 Subtotal	
026 Tutor Program	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	7,623.06
2XX Personal Services - Employee Benefits	1,196.93
	8,819.99
026 Subtotal	



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
027 Energy Cost Relief	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	3,263.53
27XX Student Transportation Services	
4XX Purchased Property Services	161.61
	3,425.14
027 Subtotal	3,425.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 215,578.85



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					85,330.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					364,169.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					215,578.85	(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	6,576.68	Less Last Year	5,319.01	(4b)	1,257.67	
					1,257.67	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					235,179.58	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Title I Improving Basic Programs	65,088.00	65,088.00	0.00
002 Title V, Part A, Innovative Programs	0.00	1,412.00	-1,412.00
003 IDEA Part B	56,374.00	56,374.00	0.00
004 Vo Ed Carl Perkins Tech Prep	5,211.00	5,211.00	0.00
005 Title IV, Part A, Safe & Drug-Free	3,003.00	3,003.00	0.00
006 Vo Ed Family & Cons Sci	667.58	654.24	13.34
007 Vo Ed Tech Ed	609.00	655.85	-46.85
008 IDEA Preschool	2,439.00	2,723.09	-284.09
009 Ruby hanson Bequest	222.00	605.33	-383.33
010 Vo Ed Business/Marketing	461.00	461.00	0.00
012 Insurance Reimbursement	1,934.91	0.00	1,934.91
013 Miscellaneous - ITV Classes	14,729.44	14,729.45	-0.01
014 Title II Part A	19,595.00	23,284.95	-3,689.95
015 Title II, Part D, Ed Technology	0.00	2,834.00	-2,834.00
016 Rural Education Achievement Program	1,222.60	893.00	329.60
017 Jobs for Montana Graduates	3,000.00	3,465.94	-465.94
019 Insight Program	0.00	1,545.61	-1,545.61
020 We Teach All	0.00	67.20	-67.20
021 Education Cost for Services for Significant Need	12,500.00	12,500.00	0.00
023 Misc Federal Grant from other State Agency	8,594.45	7,826.06	768.39
026 Tutor Program	13,200.00	8,819.99	4,380.01
027 Energy Cost Relief	3,425.14	3,425.14	0.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
030 Flaxville Annexation	151,893.77	0.00	151,893.77
Total	<u>364,169.89</u>	<u>215,578.85</u>	<u>148,591.04</u>



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

17 - Adult Education Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	6,131.32	4,984.06
1112	District Levy - Personal Property	347.76	211.33
1113	District Levy - Heavy Motor Vehicles	16.37	8.30
1114	District Levy - Pers Prop/Mobile Homes	18.94	16.36
1130	Tax Title and Property Sales	0.27	0.00
1190	Penalties and Interest on Taxes	21.46	38.77
1510	Interest Earnings	44.31	86.83
3440	State HB20/SB417 Prop Tax Reimb	122.86	71.06
3460	Montana Oil and Gas Tax	29.31	110.41

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

6,732.60	5,527.12
----------	----------

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

PRC Program Function Object		2005 Value	2006 Value
610	Adult Continuing Education Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	2,248.33	3,089.28
	2XX Personal Services - Employee Benefits	11.73	210.00
	3XX Purchased Professional and Technical Services	3,120.00	4,140.00

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

5,380.06	7,439.28
----------	----------

Schedule of Changes Worksheet

Beginning Fund Balance				5,914.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				5,527.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				7,439.28	(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)				4,002.00	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County 0194 Scobey K-12 Schools

18 - Traffic Education Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	23.75	62.60
1900	Other Revenue from Local Sources	0.00	1,122.73
1982	Summer Session - Driver's Education Fees	2,275.00	2,800.00
3260	State Driver's Education Reimbursement	1,289.63	309.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,588.38</u>	<u>4,294.61</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	0.00	3,087.00
	2XX Personal Services - Employee Benefits	0.00	18.28
	5XX Other Purchased Services	235.01	416.29
	6XX Supplies and Materials	180.95	0.00
	810 Dues and Fees	135.00	145.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>550.96</u>	<u>3,666.57</u>

Schedule of Changes Worksheet

Beginning Fund Balance				5,061.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				4,294.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				3,666.57	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	319.28	Less Last Year	132.55	(4b)	186.73
					186.73 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,875.86 (5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	122.83	267.62
5300 Operating Transfers from Other Funds	0.00	5,350.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	122.83	5,617.62

Schedule of Changes Worksheet

Beginning Fund Balance	11,053.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,617.62	(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)	16,671.48	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County 0194 Scobey K-12 Schools

28 - Technology Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	23,625.18	24,057.29
1112	District Levy - Personal Property	1,246.68	1,032.70
1113	District Levy - Heavy Motor Vehicles	55.02	36.25
1114	District Levy - Pers Prop/Mobile Homes	62.45	67.95
1190	Penalties and Interest on Taxes	64.01	110.28
1510	Interest Earnings	215.81	263.39
3281	State Technology Aid	6,452.16	9,766.96
3440	State HB20/SB417 Prop Tax Reimb	476.87	348.67
3460	Montana Oil and Gas Tax	109.23	528.42
6100	Material Prior Period Revenue Adjustments	85.90	0.00

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

32,393.31 36,211.91

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	0.00	2,412.31
4XX	Purchased Property Services	557.91	865.95
6XX	Supplies and Materials	15,997.70	32,941.32
7XX	Property and Equipment Acquisition	2,068.94	8,734.34
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	2,248.33	0.00
2XX	Personal Services - Employee Benefits	11.73	0.00

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

20,884.61 44,953.92



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County 0194 Scobey K-12 Schools

28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance						27,952.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						36,211.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						44,953.92	(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	2,047.03	(4b)		-2,047.03	
						-2,047.03	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						17,163.56	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County 0194 Scobey K-12 Schools

29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	1.82	10.17
1112 District Levy - Personal Property	0.00	0.09
1190 Penalties and Interest on Taxes	0.32	2.82
1510 Interest Earnings	104.13	195.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	106.27	208.95

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	2,188.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	2,188.00

Schedule of Changes Worksheet

Beginning Fund Balance					9,373.76 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					208.95 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,188.00 (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)					7,394.71 (5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

50 - Debt Service Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	102,977.89	114,878.66
1112	District Levy - Personal Property	5,537.05	4,903.09
1113	District Levy - Heavy Motor Vehicles	248.81	194.49
1114	District Levy - Pers Prop/Mobile Homes	284.13	314.69
1130	Tax Title and Property Sales	5.29	0.00
1190	Penalties and Interest on Taxes	316.91	673.04
1510	Interest Earnings	653.77	1,540.65
3120	State Guaranteed Tax Base Aid	29,471.10	34,943.50
3440	State HB20/SB417 Prop Tax Reimb	642.79	1,664.54
3460	Montana Oil and Gas Tax	1,910.81	2,501.12

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

142,048.55 161,613.78

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
830	Special Assessments	4,473.33	4,520.44
840	Principal On Debt	75,000.00	80,000.00
850	Interest on Debt	71,432.50	67,757.50
860	Agent Fees/Issuance Costs	215.00	215.00

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

151,120.83 152,492.94



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance						33,147.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						161,613.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						152,492.94	(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)						42,268.34	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

60 - Building Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	35.73	24.53
1900	Other Revenue from Local Sources	3,937.99	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,973.72</u>	<u>24.53</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	7,511.67	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>7,511.67</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				1,018.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				24.53	(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)				1,043.17	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

71 - Industrial Arts Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	24.78	26.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24.78	26.20

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		
6XX Supplies and Materials	1,426.36	1,176.09
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,426.36	1,176.09

Schedule of Changes Worksheet

Beginning Fund Balance	1,158.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,176.09	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b) 0.00		
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9.07	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	321.28	696.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	321.28	696.33

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 870 Student Scholarships	207.47	128.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	207.47	128.95

Schedule of Changes Worksheet

Beginning Fund Balance	28,875.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	696.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	128.95	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	29,442.47	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2005 Value	2006 Value
1700 Student Extracurricular Activity Receipts	110,132.21	103,409.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	110,132.21	103,409.59

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	112,178.30	99,858.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	112,178.30	99,858.58

Schedule of Changes Worksheet

Beginning Fund Balance	30,802.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	103,409.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	99,858.58	(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)	34,353.80	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

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	44,576.45	39,128.56
XX	39X 1XXX	112 Certified Teacher Staff Salaries	94,665.04	96,069.91
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	30,614.70	33,310.44
XX	457 1XXX	112 Certified Teacher Staff Salaries	2,097.40	2,346.48
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	616,373.00	591,236.45
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	17,292.16	30,531.75
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	668.60	2,445.92
XX	XXX 26XX	41X Energy Utility Services	32,253.54	28,485.55
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	7,186.00	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	8,178.00	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	1,300.00	0.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	33,151.69
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	33,151.69

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	11,048.97
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	47,737.91
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	104,590.34
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: 94%



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	63,243.88	0.00	0.00	0.00	
280	1XXX	2XX	5,864.59	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	152.07	0.00	0.00	0.00	
280	1XXX	6XX	1,689.26	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	33,640.54	0.00	0.00	0.00	
Totals			104,590.34	0.00	0.00	0.00	104,590.34



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

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

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	8,262.00	0.00	0.00	0.00	8,262.00
Land Improvements	84,381.20	0.00	0.00	0.00	84,381.20
Buildings	6,719,789.00	0.00	8,695.00	0.00	6,728,484.00
Machinery And Equipment	642,627.00	0.00	127,957.00	0.00	770,584.00
Totals at historical cost	7,455,059.20	0.00	136,652.00	0.00	7,591,711.20
Governmental activities, capital assets, net	7,455,059.20	0.00	136,652.00	0.00	7,591,711.20

* 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: 0194-65275752

10 Daniels County

0194 Scobey K-12 Schools

	(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 *							
General Obligation Bonds:							
4/1/1997 Issue	640,000.00	0.00	40,000.00	0.00	600,000.00	40,000.00	560,000.00
4/1/1997 Issue	640,000.00	0.00	40,000.00	0.00	600,000.00	40,000.00	560,000.00
Compensated	14,091.30	103,357.70	0.00	0.00	117,449.00	4,212.86	113,236.14
Total Governmental Activity							
Long-Term Liabilities	1,294,091.30	103,357.70	80,000.00	0.00	1,317,449.00	84,212.86	1,233,236.14

* 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.