



# Trustees' Financial Summary

FY2005-06

Submit ID: 0200-37130634

10 Daniels County

**\*\* Recalculated \*\***

0200 Flaxville 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**

Phone #:

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees**

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent** Patricia McDonnell

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Foxie Lady

For FY06 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

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



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PRC	Title	Project Type	Project Number	CFDA #
001	Title I part A	FEDERAL	10 0200 31 06	84.348A
002	Title II Part A	FEDERAL	10 0200 14 06	84.367
003	Title II Part D	FEDERAL	10-0200-60-06	84.318
004	Title IV Part A	FEDERAL	10 0200 16 01	84.318
005	Title V Part A	FEDERAL	10 0200 39 06	84.298
006	REAP	FEDERAL	2006	84.358A
007	IDEA Part B	FEDERAL	10-0200 34 06	84.027
008	NON-GRANTS	LOCAL	10 008	
009	tabacco use prevention section	STATE	1002009806	
011	IDEA PRECSCHOOL	FEDERAL	10 0200 3400 06	84.027
100	OTOEnergy	STATE	FY2006	



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	28,643.46	5,933.18	38,469.81	786.53
02	Taxes Receivable - Real and Personal (120-149)	12,629.79	4.84		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>41,273.25</b>	<b>5,938.02</b>	<b>38,469.81</b>	<b>786.53</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	28,643.46	5,933.18	38,469.81	786.53
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	12,629.79	4.84		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>41,273.25</b>	<b>5,938.02</b>	<b>38,469.81</b>	<b>786.53</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>41,273.25</b>	<b>5,938.02</b>	<b>38,469.81</b>	<b>786.53</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		3,354.96	68,489.13	15.76
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
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08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		3,354.96	68,489.13	15.76
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)		3,354.96	68,489.13	15.76
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<b>FUND BALANCE/EQUITY</b>					
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53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		3,354.96	68,489.13	15.76



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,446.07		1,706.90	774.89
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
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08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>1,446.07</b>		<b>1,706.90</b>	<b>774.89</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	1,446.07		1,706.90	774.89
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>1,446.07</b>		<b>1,706.90</b>	<b>774.89</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
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53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,446.07</b>		<b>1,706.90</b>	<b>774.89</b>



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0200 Flaxville 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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
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<b>LIABILITIES</b>					
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<b>FUND BALANCE/EQUITY</b>					
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53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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0200 Flaxville K-12 Schools

ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,156.34	136.74		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>2,156.34</b>	<b>136.74</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	2,156.34	136.74		
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>2,156.34</b>	<b>136.74</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>2,156.34</b>	<b>136.74</b>		



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0200 Flaxville K-12 Schools

ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
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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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
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37	Reserve for Encumbrances (953)				
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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
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0200 Flaxville K-12 Schools

## 01 - General Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	121,162.63	128,650.09
1190	Penalties and Interest on Taxes	1,321.30	476.00
1510	Interest Earnings	657.76	521.14
1900	Other Revenue from Local Sources	430.68	587.35
3110	Direct State Aid	174,240.40	185,161.39
3115	State Spec Ed Allowable Cost Pymt to Districts	2,866.53	735.70
3120	State Guaranteed Tax Base Aid	20,897.80	25,112.52
3440	State HB20/SB417 Prop Tax Reimb	8,355.73	5,652.62
3444	State School Block Grant	42,347.93	42,669.77
6100	Material Prior Period Revenue Adjustments	0.00	6,314.26
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>372,280.76</u>	<u>395,880.84</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		
1XX	Personal Services - Salaries	123,484.20	115,658.74
2XX	Personal Services - Employee Benefits	31,068.73	24,438.89
3XX	Purchased Professional and Technical Services	118.28	331.80
4XX	Purchased Property Services	2,232.50	455.99
5XX	Other Purchased Services	4,687.44	4,262.12
6XX	Supplies and Materials	20,828.44	13,752.64
810	Dues and Fees	860.40	150.00
222X	Educational Media Services		
6XX	Supplies and Materials	195.22	32.00
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	27,816.15	52,323.56
2XX	Personal Services - Employee Benefits	15,914.20	15,234.46
3XX	Purchased Professional and Technical Services	124.00	36,856.54
4XX	Purchased Property Services	263.00	0.00
5XX	Other Purchased Services	9,575.35	4,550.12
6XX	Supplies and Materials	1,333.73	1,939.32
810	Dues and Fees	3,683.57	776.50
25XX	Support Services - Business		
1XX	Personal Services - Salaries	13,822.94	19,057.50
2XX	Personal Services - Employee Benefits	52.13	1,200.66
3XX	Purchased Professional and Technical Services	1,940.00	8,790.00
4XX	Purchased Property Services	16.77	1,904.58
5XX	Other Purchased Services	2,225.09	7,753.92



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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				
	25XX	Support Services - Business			
		6XX	Supplies and Materials	700.53	1,252.95
		810	Dues and Fees	1,105.00	453.46
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	16,660.88	12,550.88
		2XX	Personal Services - Employee Benefits	837.15	922.41
		3XX	Purchased Professional and Technical Services	2,875.00	3,711.98
		4XX	Purchased Property Services	21,899.59	23,756.18
		5XX	Other Purchased Services	0.00	85.36
		6XX	Supplies and Materials	32,986.10	26,035.52
		810	Dues and Fees	1,249.00	969.00
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	0.00	3,360.44
		6XX	Supplies and Materials	0.00	697.14
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	4,034.22	436.06
		2XX	Personal Services - Employee Benefits	57.59	0.00
		5XX	Other Purchased Services	0.00	111.79
		8XX	Other Expenditures	0.00	3,958.76
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	1,962.28	0.00
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	45.00	311.53
		2XX	Personal Services - Employee Benefits	1.99	6.73
		5XX	Other Purchased Services	0.00	40.00
		6XX	Supplies and Materials	43.49	0.00
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	2,576.32	2,800.00
		2XX	Personal Services - Employee Benefits	14.07	2.59
		5XX	Other Purchased Services	2,508.35	1,673.11
		6XX	Supplies and Materials	0.00	91.12
		810	Dues and Fees	1,040.00	440.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	3,393.06	955.94
		2XX	Personal Services - Employee Benefits	167.64	68.74
		6XX	Supplies and Materials	10.00	136.76



# Trustees' Financial Summary

FY2005-06

Submit ID: 0200-37130634

10 Daniels County

**\*\* Recalculated \*\***

0200 Flaxville K-12 Schools

## 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				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	3,639.74	3,300.00
		2XX	Personal Services - Employee Benefits	104.92	91.68
		5XX	Other Purchased Services	2,001.12	2,214.63
		6XX	Supplies and Materials	519.75	10.04
		810	Dues and Fees	1,909.00	170.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	16,359.52	2,828.89
		2XX	Personal Services - Employee Benefits	546.91	272.32
		6XX	Supplies and Materials	7,919.75	9,354.65
		810	Dues and Fees	60.00	0.00
999	Undistributed				
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	0.00	28,643.46
<b>910</b>	<b>Budget Amendment</b>				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX	Purchased Professional and Technical Services	
				4,080.22	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>391,550.33</u>	<u>441,183.46</u>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0200-37130634

10 Daniels County

**\*\* Recalculated \*\***

0200 Flaxville K-12 Schools

## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						45,302.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						395,880.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						441,183.46	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0200-37130634

10 Daniels County

**\*\* Recalculated \*\***

0200 Flaxville K-12 Schools

## 10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	2,110.63	85.56
1190 Penalties and Interest on Taxes	12.00	7.31
1510 Interest Earnings	133.49	78.32
2220 County On-Schedule Trans Reimb	13,838.11	14,699.61
3210 State On-Schedule Trans Reimb	13,714.20	13,452.96
3440 State HB20/SB417 Prop Tax Reimb	235.93	101.90
6100 Material Prior Period Revenue Adjustments	0.00	2,336.91

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

30,044.36      30,762.57

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	4,260.77	4,000.01
2XX Personal Services - Employee Benefits	8.31	26.17
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	2,100.00
2XX Personal Services - Employee Benefits	0.00	13.68
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	1,484.94
2XX Personal Services - Employee Benefits	0.00	123.19
27XX Student Transportation Services		
1XX Personal Services - Salaries	11,275.27	15,537.12
2XX Personal Services - Employee Benefits	700.20	884.85
3XX Purchased Professional and Technical Services	74.00	0.00
4XX Purchased Property Services	535.35	2,236.75
5XX Other Purchased Services	1,136.60	0.00
6XX Supplies and Materials	10,715.24	11,155.41
8XX Other Expenditures	148.00	150.00
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	0.00	5,933.18

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

28,853.74      43,645.30



# Trustees' Financial Summary

FY2005-06

Submit ID: 0200-37130634

10 Daniels County

**\*\* Recalculated \*\***

0200 Flaxville K-12 Schools

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						12,882.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						30,762.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						43,645.30	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0200-37130634

10 Daniels County

**\*\* Recalculated \*\***

0200 Flaxville K-12 Schools

## 11 - Bus Depreciation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	93.71	20,785.14
1130 Tax Title and Property Sales	0.00	25.47
1190 Penalties and Interest on Taxes	20.30	0.00
1510 Interest Earnings	190.14	355.15
3440 State HB20/SB417 Prop Tax Reimb	297.90	919.15
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	602.05	22,084.91

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

PRC Program Function Object	2005 Value	2006 Value
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	0.00	38,469.81
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	38,469.81

## Schedule of Changes Worksheet

Beginning Fund Balance	16,384.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,084.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	38,469.81	(3)
Increase/Decrease of Reserve for Inventories		
This Year                    0.00 Less Last Year                    0.00                    (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                    0.00 Less Last Year                    0.00                    (4b)	0.00	0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0200-37130634

10 Daniels County

**\*\* Recalculated \*\***

0200 Flaxville K-12 Schools

## 12 - School Food Services Fund

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

PRC Revenue	2005 Value	2006 Value
1611 National School Lunch Program	2,313.39	3,033.40
1621 Lunch Sales	6,606.46	3,423.64
1632 Daily Adult Sales	3,615.30	1,459.92
1900 Other Revenue from Local Sources	0.00	2,727.80
3220 State Food Services Match	540.43	31.53
6100 Material Prior Period Revenue Adjustments	0.00	-2,018.05
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	13,075.58	8,658.24

### 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	198.32	4,405.44
2XX Personal Services - Employee Benefits	13.15	23.28
6XX Supplies and Materials	12,050.58	5,486.28
810 Dues and Fees	0.00	85.00
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	0.00	786.53
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	12,262.05	10,786.53



# Trustees' Financial Summary

FY2005-06

Submit ID: 0200-37130634

10 Daniels County

**\*\* Recalculated \*\***

0200 Flaxville K-12 Schools

## 12 - School Food Services Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						2,128.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						8,658.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						10,786.53	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0200-37130634

10 Daniels County

**\*\* Recalculated \*\***

0200 Flaxville 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	168.06	113.06
2240 County Retirement Distribution	28,622.19	16,457.56
6100 Material Prior Period Revenue Adjustments	0.00	-1,590.04
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>28,790.25</b>	<b>14,980.58</b>

### 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	16,629.33	14,973.93
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,371.07	5,602.44
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,008.20	641.94
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	2,193.13	1,006.13
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,065.15	1,358.08
28XX Support Services - Central		
2XX Personal Services - Employee Benefits	0.51	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	65.93
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	235.96
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	0.00	19.61
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	175.23	214.20
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	260.95	73.12



# Trustees' Financial Summary

FY2005-06

Submit ID: 0200-37130634

10 Daniels County

**\*\* Recalculated \*\***

0200 Flaxville K-12 Schools

## 14 - Retirement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	398.52	360.77
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	2,241.59	447.89
999	Undistributed				
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	0.00	3,354.96
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>30,343.68</u>	<u>28,354.96</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					13,374.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					14,980.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					28,354.96	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0200-37130634

10 Daniels County

**\*\* Recalculated \*\***

0200 Flaxville K-12 Schools

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
<b>001 Title I part A</b>	
4210 Title I, Part A, Accountability	1,026.00
<b>002 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,963.00
<b>003 Title II Part D</b>	
4310 Title II, Part D, Educational Technology	32.00
<b>004 Title IV Part A</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	122.00
<b>005 Title V Part A</b>	
4350 Title V, Part A, Innovative Programs	534.00
<b>006 REAP</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	16,511.28
<b>007 IDEA Part B</b>	
4560 IDEA, Part B, Children with Disabilities	4,348.00
<b>008 NON-GRANTS</b>	
1900 Other Revenue from Local Sources	86,342.43
6100 Material Prior Period Revenue Adjustments	-23,526.48
<b>008 Subtotal</b>	62,815.95
<b>009 tobacco use prevention section</b>	
3290 State - Other State Grants	34.00
<b>011 IDEA PRECSCHOOL</b>	
4570 IDEA Preschool	44.00
<b>100 OTOEnergy</b>	
3630 OTO State Energy Cost Relief & Transportation	308.93
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	88,739.16

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

PRC Program Function Object	2006 Value
<b>001 Title I part A</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1,026.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0200-37130634

10 Daniels County

**\*\* Recalculated \*\***

0200 Flaxville K-12 Schools

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>002 Title II Part A</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	2,963.00
<b>003 Title II Part D</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	32.00
<b>004 Title IV Part A</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	122.00
<b>005 Title V Part A</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	534.00
<b>006 REAP</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	2,750.00
2XX Personal Services - Employee Benefits	228.55
3XX Purchased Professional and Technical Services	1,800.00
5XX Other Purchased Services	5,319.78
6XX Supplies and Materials	669.00
8XX Other Expenditures	5,743.95
<b>006 Subtotal</b>	16,511.28
<b>007 IDEA Part B</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	4,348.00
<b>008 NON-GRANTS</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	15,001.56
2XX Personal Services - Employee Benefits	1,147.63



# Trustees' Financial Summary

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10 Daniels County

**\*\* Recalculated \*\***

0200 Flaxville K-12 Schools

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,232.50
23XX Support Services - General Administration	
1XX Personal Services - Salaries	1,500.00
2XX Personal Services - Employee Benefits	114.75
3XX Purchased Professional and Technical Services	12,696.83
25XX Support Services - Business	
1XX Personal Services - Salaries	1,500.00
2XX Personal Services - Employee Benefits	114.75
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	1,500.00
2XX Personal Services - Employee Benefits	114.75
27XX Student Transportation Services	
1XX Personal Services - Salaries	91.80
720 School Sponsored Athletics	
35XX Extracurricular - Athletics	
5XX Other Purchased Services	131.36
6XX Supplies and Materials	562.05
999 Undistributed	
62XX Resources Transferred to Other School Districts or Cooper	
920 Resources Transferred to Other School Districts or Cooper	68,489.13
<b>008 Subtotal</b>	104,197.11
<b>009 tobacco use prevention section</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	34.00
<b>011 IDEA PRECSCHOOL</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	44.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      129,811.39



# Trustees' Financial Summary

FY2005-06

Submit ID: 0200-37130634

10 Daniels County

**\*\* Recalculated \*\***

0200 Flaxville K-12 Schools

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					41,072.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					88,739.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					129,811.39	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Title I part A	1,026.00	1,026.00	0.00
002 Title II Part A	2,963.00	2,963.00	0.00
003 Title II Part D	32.00	32.00	0.00
004 Title IV Part A	122.00	122.00	0.00
005 Title V Part A	534.00	534.00	0.00
006 REAP	16,511.28	16,511.28	0.00
007 IDEA Part B	4,348.00	4,348.00	0.00
008 NON-GRANTS	62,815.95	104,197.11	-41,381.16
009 tobacco use prevention section	34.00	34.00	0.00
011 IDEA PRECSCHOOL	44.00	44.00	0.00
100 OTOEnergy	308.93	0.00	308.93
<b>Total</b>	<u>88,739.16</u>	<u>129,811.39</u>	<u>-41,072.23</u>



# Trustees' Financial Summary

FY2005-06

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10 Daniels County

**\*\* Recalculated \*\***

0200 Flaxville K-12 Schools

## 17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	28.68	0.00
1190 Penalties and Interest on Taxes	6.26	0.00
1340 Fees for Adult Education	203.50	22.50
1510 Interest Earnings	83.20	112.16
6100 Material Prior Period Revenue Adjustments	0.00	-35.70
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	321.64	98.96

### 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		
4XX Purchased Property Services	0.00	60.00
6XX Supplies and Materials	0.00	7,366.15
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	0.00	15.76
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	7,441.91

## Schedule of Changes Worksheet

Beginning Fund Balance	7,342.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	98.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,441.91	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00    Less Last Year            0.00            (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00    Less Last Year            0.00            (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (5)



# Trustees' Financial Summary

FY2005-06

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10 Daniels County

**\*\* Recalculated \*\***

0200 Flaxville 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	8.77	7.34
6100	Material Prior Period Revenue Adjustments	0.00	640.78
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		8.77	648.12

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

PRC Program Function Object		2005 Value	2006 Value
999	Undistributed		
	62XX Resources Transferred to Other School Districts or Cooper		
	920 Resources Transferred to Other School Districts or Cooper	0.00	1,446.07
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		0.00	1,446.07

## Schedule of Changes Worksheet

Beginning Fund Balance				797.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				648.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,446.07	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00 (5)



# Trustees' Financial Summary

FY2005-06

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10 Daniels County

**\*\* Recalculated \*\***

0200 Flaxville K-12 Schools

## 20 - Lease-Rental Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	4.53	64.02
1910 Rentals	5,340.00	5,839.26
6100 Material Prior Period Revenue Adjustments	0.00	-805.08
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5,344.53	5,098.20

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
24XX Support Services - School Administration		
5XX Other Purchased Services	0.00	4,327.55
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	2,332.96
2XX Personal Services - Employee Benefits	0.00	184.13
4XX Purchased Property Services	320.96	0.00
6XX Supplies and Materials	906.37	1,395.00
8XX Other Expenditures	0.00	200.00
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	0.00	1,706.90
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,227.33	10,146.54



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

0200 Flaxville K-12 Schools

## 20 - Lease-Rental Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						5,048.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,098.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						10,146.54	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00	(5)



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## 21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	9.44	12.18
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	9.44	12.18

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

PRC Program Function Object	2005 Value	2006 Value
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	0.00	774.89
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	774.89

## Schedule of Changes Worksheet

Beginning Fund Balance	762.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	774.89	(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)		0.00 (5)



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## 28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	12.64	29.08
3281 State Technology Aid	1,559.51	2,459.48
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,572.15	2,488.56

### 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	1,960.65	1,045.00
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	0.00	2,156.34
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,960.65	3,201.34

## Schedule of Changes Worksheet

Beginning Fund Balance	712.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,488.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,201.34	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
		(5)



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**\*\* Recalculated \*\***

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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	36.38	35.29
3445 State Combined Fund School Block Grant	2,568.64	2,588.16
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,605.02	2,623.45

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	12.96
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	3,333.35
2XX Personal Services - Employee Benefits	0.00	512.64
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	4,000.00	0.00
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	0.00	136.74
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	4,000.00	3,995.69

## Schedule of Changes Worksheet

Beginning Fund Balance	1,372.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,623.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,995.69	(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)	0.00	(5)



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**\*\* Recalculated \*\***

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## 84 - Student Extracurricular Activities Fund

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

PRC Revenue		2005 Value	2006 Value
1700	Student Extracurricular Activity Receipts	12,492.12	12,124.03
6100	Material Prior Period Revenue Adjustments	0.00	-81.45
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>12,492.12</u>	<u>12,042.58</u>

### 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	12,210.13	18,296.63
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>12,210.13</u>	<u>18,296.63</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				6,254.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				12,042.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				18,296.63	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00 (5)



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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	4,034.22	4,360.50
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	2,887.00	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	119,449.98	134,446.23
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	6,195.00	1,963.89
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	762.76	243.69
XX	XXX 26XX	41X Energy Utility Services	0.00	10,904.24
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

0200 Flaxville K-12 Schools

## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	3,329.04
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	3,329.04

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,109.52
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	4,793.77
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	547.85
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	3,184.44

### 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	3,184.44	
X01-680 Deferred Revenue		3,184.44

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	3,184.44
--------------------------------------	----------

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: 75%**



# Trustees' Financial Summary

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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	436.06	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	111.79	0.00	0.00	0.00	
280	1XXX	6XX	0.00	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	0.00	0.00	0.00	0.00	
<b>Totals</b>			547.85	0.00	0.00	0.00	547.85



# Trustees' Financial Summary

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

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



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Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	4,082.00	0.00	0.00	4,082.00	0.00
Buildings	505,239.00	0.00	0.00	505,239.00	0.00
Machinery And Equipment	117,423.00	0.00	0.00	117,423.00	0.00
Totals at historical cost	626,744.00	0.00	0.00	626,744.00	0.00
Less Accumulated depreciation for:					
Building Accum	357,937.00	0.00	0.00	357,937.00	0.00
Machinery And Equipment Accum	49,708.00	0.00	0.00	49,708.00	0.00
Total accumulated depreciation	407,645.00	0.00	0.00	407,645.00	0.00
Governmental activities, capital assets, net	219,099.00	0.00	0.00	219,099.00	0.00

\* 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.



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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-
<b>Governmental Activities *</b>							
Compensated	1,920.02	0.00	0.00	0.00	1,920.02	0.00	0.00
Total Governmental Activity	1,920.02	0.00	0.00	0.00	1,920.02	0.00	0.00
Long-Term Liabilities	1,920.02	0.00	0.00	0.00	1,920.02	0.00	0.00

\* 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.