



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker 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 Elaine Stanhope

Phone #: (406) 778-2577

(Signature)

(Date)

Chair, Board of Trustees Curt Kyle

(Signature)

(Date)

County Superintendent Marlene Ferrel

(Signature)

(Date)

Software

Accounting Package: Computer Software Associates

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

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13 Fallon County

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0244 Baker K-12 Schools

PRC	Title	Project Type	Project Number	CFDA #
081	AUDIT SHELL OIL ACCELERATED LGST	LOCAL		
097	ACCELERATED LGST FUNDS	LOCAL	13-0244	LOCAL
106	Local/Blue Rock	LOCAL		
111	BIG COUNTRY SPECIAL ED COOP	LOCAL	SP ED	COOP
146	ESEA TITLE II,PART A	FEDERAL	1302441406	84.367A
165	ESEA TITLE IV PART A	FEDERAL	1302441606	84.186A
311	ESEA TITLE 1 PART A	FEDERAL	1302443106	84.010A
363	State OTO Energy Cost Relief and Transportation	STATE	130244363	State
395	ESEA TITLE V PART A	FEDERAL	1302443906	84.298A
414	TITLE VI PART B SMALL RURAL SCHOOL	FEDERAL	S358A050519	84.358A
415	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A040519	84.358A
426	ESEA TITLE II PART D	FEDERAL	1302446006	84.318
454	CARL D PERKINS VOCATIONAL AND	FEDERAL	1302448106BG	84.048A
506	HIGH PLAINS/ENCORE	LOCAL	130244LOCAL	
724	CAREER AND VOCATIONAL AND TECH ED	STATE	1302447206	
775	IDEA Part B	FEDERAL	0996927706ALLO	84.027
806	ESEA TITLE IV TOBACCO USE	FEDERAL	1302449806	84.186A
816	FITNESS COMPLEX	LOCAL	130244LOCAL	



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

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0244 Baker 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)	2,824,520.22	790,106.47	60,511.37	1,467.47
02	Taxes Receivable - Real and Personal (120-149)	2,284.92	269.24		
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)				8,832.31
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,826,805.14	790,375.71	60,511.37	10,299.78
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,284.92	269.24		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,284.92	269.24		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				8,832.31
37	Reserve for Encumbrances (953)	15,343.77			
48	Fund Balance for Budget (961-970)	2,809,176.45	790,106.47	60,511.37	1,467.47
52	TOTAL FUND BALANCE/EQUITY	2,824,520.22	790,106.47	60,511.37	10,299.78
53	TOTAL LIABILITIES AND FUND BALANCE	2,826,805.14	790,375.71	60,511.37	10,299.78



Trustees' Financial Summary

FY2005-06

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13 Fallon County

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0244 Baker 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)	95,180.14	289,079.55	5,644,328.20	719,470.77
02	Taxes Receivable - Real and Personal (120-149)	13.56			46.71
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	95,193.70	289,079.55	5,644,328.20	719,517.48
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	13.56			46.71
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	13.56			46.71
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	95,180.14	289,079.55	5,644,328.20	719,470.77
52	TOTAL FUND BALANCE/EQUITY	95,180.14	289,079.55	5,644,328.20	719,470.77
53	TOTAL LIABILITIES AND FUND BALANCE	95,193.70	289,079.55	5,644,328.20	719,517.48



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

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0244 Baker 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)	5,521.06		2,919.41	28,978.26
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	5,521.06		2,919.41	28,978.26
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)	5,521.06		2,919.41	28,978.26
52	TOTAL FUND BALANCE/EQUITY	5,521.06		2,919.41	28,978.26
53	TOTAL LIABILITIES AND FUND BALANCE	5,521.06		2,919.41	28,978.26



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

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0244 Baker 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: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker 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)	798,542.32	1,428,141.79		98,671.18
02	Taxes Receivable - Real and Personal (120-149)				49.78
03	Taxes Receivable - Protested (150-159)				14.87
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	798,542.32	1,428,141.79		98,735.83
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				64.65
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				64.65
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		58,688.04		
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	798,542.32	1,369,453.75		98,671.18
52	TOTAL FUND BALANCE/EQUITY	798,542.32	1,428,141.79		98,671.18
53	TOTAL LIABILITIES AND FUND BALANCE	798,542.32	1,428,141.79		98,735.83



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker 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)	22,346.89	7,015,821.26		
02	Taxes Receivable - Real and Personal (120-149)		652.98		
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	22,346.89	7,016,474.24		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		652.98		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		652.98		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	22,346.89	7,015,821.26		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	22,346.89	7,015,821.26		
53	TOTAL LIABILITIES AND FUND BALANCE	22,346.89	7,016,474.24		



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

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0244 Baker 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: 0244-41851494

13 Fallon County

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0244 Baker 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

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13 Fallon County

**** Recalculated ****

0244 Baker 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)	78,843.46		99,694.42	
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	78,843.46		99,694.42	
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	78,843.46		99,694.42	
53	TOTAL LIABILITIES AND FUND BALANCE	78,843.46		99,694.42	



Trustees' Financial Summary

FY2005-06

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13 Fallon County

**** Recalculated ****

0244 Baker 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)				
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: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker 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: 0244-41851494

13 Fallon County

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0244 Baker 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				



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FY2005-06

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13 Fallon County

**** Recalculated ****

0244 Baker 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	2,781.90	5,988.77
1190 Penalties and Interest on Taxes	1,656.99	3,720.33
1330 Tuition from Schl Dists Outside State	3,644.00	5,096.80
1510 Interest Earnings	37,792.06	75,655.64
1900 Other Revenue from Local Sources	730.70	1,567.15
3110 Direct State Aid	1,032,625.14	1,091,881.63
3115 State Spec Ed Allowable Cost Pymt to Districts	57,686.47	60,310.85
3302 State Payment in Lieu of Taxes - FWP	0.00	7,066.84
3440 State HB20/SB417 Prop Tax Reimb	9,422.47	0.00
3444 State School Block Grant	385,071.14	387,997.68
3460 Montana Oil and Gas Tax	2,193,865.85	1,931,219.34
6100 Material Prior Period Revenue Adjustments	595.00	1,230.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,725,871.72	3,571,735.03

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	1,076,701.15	1,154,146.11
2XX Personal Services - Employee Benefits	215,993.17	217,640.78
3XX Purchased Professional and Technical Services	2,850.50	0.00
4XX Purchased Property Services	2,198.19	1,418.72
5XX Other Purchased Services	1,204.45	4,801.34
6XX Supplies and Materials	4,180.20	14,409.43
21XX Support Services - Students		
1XX Personal Services - Salaries	48,313.27	49,373.09
2XX Personal Services - Employee Benefits	8,055.27	9,577.56
3XX Purchased Professional and Technical Services	0.00	153.00
5XX Other Purchased Services	1,342.66	1,489.35
6XX Supplies and Materials	620.73	498.57
222X Educational Media Services		
1XX Personal Services - Salaries	51,894.61	50,605.66
2XX Personal Services - Employee Benefits	8,769.02	8,049.89
6XX Supplies and Materials	1,493.85	1,079.53
23XX Support Services - General Administration		
1XX Personal Services - Salaries	57,264.08	93,685.77
2XX Personal Services - Employee Benefits	8,780.22	11,971.36
3XX Purchased Professional and Technical Services	3,700.00	5,450.00
5XX Other Purchased Services	69,435.46	73,530.43



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FY2005-06

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13 Fallon County

**** Recalculated ****

0244 Baker 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				
	23XX	Support Services - General Administration			
		6XX	Supplies and Materials	1,340.06	1,087.46
		810	Dues and Fees	8,702.00	12,385.00
		8XX	Other Expenditures	1,181.15	1,696.74
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	124,006.78	147,733.98
		2XX	Personal Services - Employee Benefits	27,692.34	44,218.97
		5XX	Other Purchased Services	10,160.96	13,841.04
		6XX	Supplies and Materials	1,671.10	1,883.42
		810	Dues and Fees	1,005.00	1,225.00
		8XX	Other Expenditures	1,592.43	3,412.04
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	46,119.65	53,533.31
		2XX	Personal Services - Employee Benefits	9,325.72	10,940.59
		5XX	Other Purchased Services	2,139.78	1,985.12
		6XX	Supplies and Materials	453.09	182.22
		810	Dues and Fees	240.00	300.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	180,776.30	195,463.47
		2XX	Personal Services - Employee Benefits	76,171.99	83,348.48
		3XX	Purchased Professional and Technical Services	0.00	1,548.00
		4XX	Purchased Property Services	89,300.04	120,747.67
		5XX	Other Purchased Services	300.71	0.00
		6XX	Supplies and Materials	8,339.77	26,777.90
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	2,828.76	2,960.09
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	41,404.96	61,280.14
		2XX	Personal Services - Employee Benefits	15,927.20	20,108.38
		5XX	Other Purchased Services	116.21	1,110.56
		6XX	Supplies and Materials	6,978.69	2,903.91
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	17,454.70	16,703.40
		2XX	Personal Services - Employee Benefits	7,361.72	5,623.25
		3XX	Purchased Professional and Technical Services	0.00	238.38
		4XX	Purchased Property Services	34.95	0.00
		5XX	Other Purchased Services	0.00	78.90
		6XX	Supplies and Materials	3,315.80	435.85



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker 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	18,633.17	25,449.80
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	122,663.37	106,118.72
		2XX	Personal Services - Employee Benefits	25,056.94	22,300.26
		4XX	Purchased Property Services	778.00	1,254.67
		5XX	Other Purchased Services	534.43	87.39
		6XX	Supplies and Materials	22,155.44	19,880.33
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	9,468.00	9,792.00
		2XX	Personal Services - Employee Benefits	781.68	1,518.84
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	37,692.17	24,411.86
		2XX	Personal Services - Employee Benefits	4,908.15	4,062.46
		5XX	Other Purchased Services	0.00	454.75
		6XX	Supplies and Materials	3,679.08	2,105.07
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	1,580.00	1,740.00
		2XX	Personal Services - Employee Benefits	6.77	9.63
		5XX	Other Purchased Services	42,414.65	46,167.15
		6XX	Supplies and Materials	1,764.31	4,793.59
		810	Dues and Fees	900.00	1,000.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	8,628.65	4,014.00
		2XX	Personal Services - Employee Benefits	37.05	79.96
		5XX	Other Purchased Services	101,302.33	118,398.59
		6XX	Supplies and Materials	4,698.04	4,642.07
		810	Dues and Fees	2,250.00	2,537.50
8XX	Community Services Programs				
	33XX	Community Services			
		1XX	Personal Services - Salaries	28,890.90	23,928.46
		2XX	Personal Services - Employee Benefits	2,438.99	1,912.36



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker K-12 Schools

01 - General Fund

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	33,777.58	45,491.54
2XX Personal Services - Employee Benefits	32,619.85	26,375.80
5XX Other Purchased Services	73.50	1,160.05
6XX Supplies and Materials	82.65	0.00
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	2,000.00	21,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,758,554.39	3,052,320.71

Schedule of Changes Worksheet

Beginning Fund Balance	2,289,762.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,571,735.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,052,320.71	(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 15,343.77 Less Last Year 0.00 (4b) 15,343.77		
	15,343.77	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,824,520.22	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker 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	438.17	501.32
1190	Penalties and Interest on Taxes	152.42	260.63
1510	Interest Earnings	14,564.38	26,398.08
3302	State Payment in Lieu of Taxes - FWP	0.00	1,303.83
3440	State HB20/SB417 Prop Tax Reimb	1,738.43	0.00
3444	State School Block Grant	5,289.07	5,329.27
3460	Montana Oil and Gas Tax	0.00	300,000.00

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

22,182.47 333,793.13

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	25,601.00	11,398.79
2XX	Personal Services - Employee Benefits	6,665.87	1,653.48
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	38,758.00	16,989.99
2XX	Personal Services - Employee Benefits	15,071.86	5,826.44
25XX	Support Services - Business		
1XX	Personal Services - Salaries	14,353.00	8,604.10
2XX	Personal Services - Employee Benefits	6,627.17	2,089.33
27XX	Student Transportation Services		
5XX	Other Purchased Services	138,560.04	163,333.01
280	Special Education - Local and State		
27XX	Student Transportation Services		
5XX	Other Purchased Services	1,240.00	1,438.00

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

246,876.94 211,333.14



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker K-12 Schools

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					667,646.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					333,793.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					211,333.14	(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)					790,106.47	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker 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	0.15	0.13
1190 Penalties and Interest on Taxes	0.23	0.23
1510 Interest Earnings	1,191.90	2,289.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,192.28	2,289.73

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	394.35	818.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	394.35	818.75

Schedule of Changes Worksheet

Beginning Fund Balance	59,040.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,289.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	818.75	(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)	60,511.37	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker 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	12.62	41.33
1611 National School Lunch Program	40,198.65	40,750.73
1623 Milk Sales	0.00	1,089.25
1632 Daily Adult Sales	0.00	1,176.00
1634 Daily Ala Carte Sales	966.50	0.00
3220 State Food Services Match	335.15	0.00
4550 Federal Child Nutrition	24,532.15	23,324.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	66,045.07	66,382.18

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	31,972.13	15,790.46
2XX Personal Services - Employee Benefits	1,885.04	5,730.36
5XX Other Purchased Services	0.00	1,119.09
6XX Supplies and Materials	31,649.15	43,210.98
810 Dues and Fees	200.81	31.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	65,707.13	65,881.89

Schedule of Changes Worksheet

Beginning Fund Balance	9,384.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	66,382.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	65,881.89	(3)
Increase/Decrease of Reserve for Inventories		
This Year 8,832.31 Less Last Year 8,416.96	(4a)	415.35
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00	(4b)	0.00
		415.35 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,299.78	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker K-12 Schools

13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	17.66	21.18
1190 Penalties and Interest on Taxes	8.16	12.66
1510 Interest Earnings	1,724.03	3,186.37
3302 State Payment in Lieu of Taxes - FWP	0.00	852.89
3440 State HB20/SB417 Prop Tax Reimb	1,137.17	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,887.02	4,073.10

Schedule of Changes Worksheet

Beginning Fund Balance	91,107.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,073.10	(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)	95,180.14	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker 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	8,272.42	15,714.23
2240 County Retirement Distribution	336,367.42	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	344,639.84	15,714.23

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	202,948.46	198,352.74
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	6,585.19	6,709.46
222X Educational Media Services		
2XX Personal Services - Employee Benefits	7,656.78	7,434.54
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	12,481.14	14,719.70
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	31,203.34	23,415.14
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	8,785.04	8,576.92
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	25,699.81	26,800.74
210 Non-Federal Alternative Education		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,154.80	3,421.09
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,443.27	8,774.11
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2,658.60	2,416.81
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	16,636.58	15,869.66
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	1,415.08	1,461.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker K-12 Schools

14 - Retirement Fund

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			
		2XX	Personal Services - Employee Benefits	120.58	94.20
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	201.40	215.47
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	669.93	305.36
8XX	Community Services Programs				
	33XX	Community Services			
		2XX	Personal Services - Employee Benefits	4,861.89	5,632.72
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	8,979.90	8,205.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				342,501.79	332,405.31

Schedule of Changes Worksheet

Beginning Fund Balance					605,770.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					15,714.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					332,405.31	(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)					289,079.55	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
081 AUDIT SHELL OIL ACCELERATED LGST FUNDS	
1510 Interest Earnings	101,527.11
097 ACCELERATED LGST FUNDS	
1510 Interest Earnings	5,676.23
106 Local/Blue Rock	
1510 Interest Earnings	55.58
1920 Contributions/Donations from Private Sources	9,250.00
106 Subtotal	9,305.58
111 BIG COUNTRY SPECIAL ED COOP	
5710 Special Education Resources Transferred from Other School Districts or Cooper	11,800.00
146 ESEA TITLE II,PART A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	27,870.00
165 ESEA TITLE IV PART A	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	4,721.00
311 ESEA TITLE 1 PART A	
4200 Title I, Part A, Improving Basic Programs	70,034.00
363 State OTO Energy Cost Relief and Transportation	
3630 OTO State Energy Cost Relief & Transportation	5,695.14
395 ESEA TITLE V PART A	
4350 Title V, Part A, Innovative Programs	2,170.00
414 TITLE VI PART B SMALL RURAL SCHOOL	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	806.37
415 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,680.96
426 ESEA TITLE II PART D	
4310 Title II, Part D, Educational Technology	2,140.00
454 CARL D PERKINS VOCATIONAL AND TECH	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	7,219.00
506 HIGH PLAINS/ENCORE	
1800 Revenue from Community Services Activities	7,500.00
724 CAREER AND VOCATIONAL AND TECH ED	
3900 State Career & Technical Ed Entitlement	4,548.00
775 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	74,108.00
806 ESEA TITLE IV TOBACCO USE PREVENTION	



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker 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	1,296.00
816 FITNESS COMPLEX	
1900 Other Revenue from Local Sources	9,018.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	354,115.44

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

PRC Program Function Object	2006 Value
111 BIG COUNTRY SPECIAL ED COOP	
280 Special Education - Local and State	
21XX Support Services - Students	
1XX Personal Services - Salaries	8,000.00
2XX Personal Services - Employee Benefits	3,800.00
111 Subtotal	11,800.00
146 ESEA TITLE II,PART A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	11,452.24
2XX Personal Services - Employee Benefits	1,781.40
430 Title II, Part A, Teacher & Principal Training & Recruiting	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	2,080.00
2XX Personal Services - Employee Benefits	254.12
5XX Other Purchased Services	10,313.96
6XX Supplies and Materials	851.62
146 Subtotal	26,733.34
165 ESEA TITLE IV PART A	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
3XX Purchased Professional and Technical Services	975.00
5XX Other Purchased Services	774.36
6XX Supplies and Materials	2,665.96
221X Improvement of Instruction Services	
5XX Other Purchased Services	305.68



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
165 Subtotal	4,721.00
311 ESEA TITLE 1 PART A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	59,870.00
2XX Personal Services - Employee Benefits	10,164.00
311 Subtotal	70,034.00
363 State OTO Energy Cost Relief and Transportation	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	5,695.14
395 ESEA TITLE V PART A	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
2XX Personal Services - Employee Benefits	670.00
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1,500.00
395 Subtotal	2,170.00
414 TITLE VI PART B SMALL RURAL SCHOOL	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
221X Improvement of Instruction Services	
5XX Other Purchased Services	806.37
415 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	5,264.20
2XX Personal Services - Employee Benefits	681.45
221X Improvement of Instruction Services	
5XX Other Purchased Services	2,735.72



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
415 Subtotal	8,681.37
426 ESEA TITLE II PART D	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1,700.00
2XX Personal Services - Employee Benefits	440.00
426 Subtotal	2,140.00
454 CARL D PERKINS VOCATIONAL AND TECH	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	7,219.00
506 HIGH PLAINS/ENCORE	
8XX Community Services Programs	
33XX Community Services	
7XX Property and Equipment Acquisition	7,500.00
724 CAREER AND VOCATIONAL AND TECH ED	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	4,548.00
775 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	45,416.75
2XX Personal Services - Employee Benefits	28,691.25
775 Subtotal	74,108.00
806 ESEA TITLE IV TOBACCO USE PREVENTION	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	1,296.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
816 FITNESS COMPLEX	
8XX Community Services Programs	
33XX Community Services	
1XX Personal Services - Salaries	24,183.38
2XX Personal Services - Employee Benefits	5,326.40
4XX Purchased Property Services	11,983.29
5XX Other Purchased Services	1,068.28
6XX Supplies and Materials	12,860.20
	55,421.55
816 Subtotal	55,421.55
 Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 282,873.77



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker K-12 Schools

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					5,573,086.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					354,115.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					282,873.77	(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)					5,644,328.20	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
081 AUDIT SHELL OIL ACCELERATED LGST FUNDS	101,527.11	0.00	101,527.11
097 ACCELERATED LGST FUNDS	5,676.23	0.00	5,676.23
106 Local/Blue Rock	9,305.58	0.00	9,305.58
111 BIG COUNTRY SPECIAL ED COOP	11,800.00	11,800.00	0.00
146 ESEA TITLE II,PART A	27,870.00	26,733.34	1,136.66
165 ESEA TITLE IV PART A	4,721.00	4,721.00	0.00
311 ESEA TITLE I PART A	70,034.00	70,034.00	0.00
363 State OTO Energy Cost Relief and Transportation	5,695.14	5,695.14	0.00
395 ESEA TITLE V PART A	2,170.00	2,170.00	0.00
414 TITLE VI PART B SMALL RURAL SCHOOL	806.37	806.37	0.00
415 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	8,680.96	8,681.37	-0.41
426 ESEA TITLE II PART D	2,140.00	2,140.00	0.00
454 CARL D PERKINS VOCATIONAL AND TECH	7,219.00	7,219.00	0.00
506 HIGH PLAINS/ENCORE	7,500.00	7,500.00	0.00
724 CAREER AND VOCATIONAL AND TECH ED	4,548.00	4,548.00	0.00
775 IDEA Part B	74,108.00	74,108.00	0.00
806 ESEA TITLE IV TOBACCO USE PREVENTION	1,296.00	1,296.00	0.00
816 FITNESS COMPLEX	9,018.05	55,421.55	-46,403.50
Total	354,115.44	282,873.77	71,241.67



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker 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	84.62	58.76
1190 Penalties and Interest on Taxes	17.87	17.80
1340 Fees for Adult Education	398.86	0.00
1510 Interest Earnings	5,551.30	21,435.24
3460 Montana Oil and Gas Tax	0.00	460,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,052.65	481,511.80

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	1,540.00	1,200.00
2XX Personal Services - Employee Benefits	6.61	6.96
3XX Purchased Professional and Technical Services	3,100.00	2,140.00
4XX Purchased Property Services	4,884.75	2,016.00
5XX Other Purchased Services	1,040.15	0.00
6XX Supplies and Materials	1,113.19	49,029.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	11,684.70	54,392.41

Schedule of Changes Worksheet

Beginning Fund Balance	292,351.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	481,511.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	54,392.41	(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)	719,470.77	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker K-12 Schools

18 - Traffic Education Fund

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

PRC Revenue	2005 Value	2006 Value
1311 Driver's Education Fees	1,100.00	1,000.00
1510 Interest Earnings	0.56	96.45
1982 Summer Session - Driver's Education Fees	400.00	700.00
3260 State Driver's Education Reimbursement	2,009.63	3,627.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,510.19	5,423.74

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

PRC Program Function Object	2005 Value	2006 Value
180 Summer School		
1XXX Instruction		
1XX Personal Services - Salaries	472.50	0.00
2XX Personal Services - Employee Benefits	24.06	0.00
4XX Purchased Property Services	495.18	0.00
6XX Supplies and Materials	28.84	0.00
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	506.13	0.00
2XX Personal Services - Employee Benefits	802.44	0.00
4XX Purchased Property Services	103.65	0.00
6XX Supplies and Materials	192.38	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	1,231.46	0.00
2XX Personal Services - Employee Benefits	27.60	0.00
26XX Operation and Maintenance of Plant Services		
5XX Other Purchased Services	2,090.75	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,974.99	0.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker K-12 Schools

18 - Traffic Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance					97.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,423.74	(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)					5,521.06	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker 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	17.59	6.77
1920	Contributions/Donations from Private Sources	1,330.00	1,503.00
1945	Fees - Users/Resale of Supplies	22,438.06	12,519.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>23,785.65</u>	<u>14,029.75</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		
6XX	Supplies and Materials	0.00	2,864.22
8XX	Community Services Programs		
33XX	Community Services		
1XX	Personal Services - Salaries	19,014.21	6,665.92
2XX	Personal Services - Employee Benefits	0.00	244.64
6XX	Supplies and Materials	3,780.59	5,609.22
8XX	Other Expenditures	404.91	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>23,199.71</u>	<u>15,384.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance		4,273.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		14,029.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		15,384.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		2,919.41	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker 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	82.54	252.74
5300 Operating Transfers from Other Funds	2,000.00	21,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,082.54	21,252.74

Schedule of Changes Worksheet

Beginning Fund Balance	7,725.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,252.74	(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)	28,978.26	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker K-12 Schools

28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	7,177.11	25,612.92
3281 State Technology Aid	9,775.45	14,916.51
3445 State Combined Fund School Block Grant	20,000.00	64,955.20
3460 Montana Oil and Gas Tax	479,878.77	250,000.00

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

	516,831.33	355,484.63
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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	17,705.41	16,929.19
4XX Purchased Property Services	11,064.44	14,246.43
5XX Other Purchased Services	0.00	270.45
6XX Supplies and Materials	89,210.37	93,412.61
21XX Support Services - Students		
6XX Supplies and Materials	3,090.37	288.00
222X Educational Media Services		
4XX Purchased Property Services	199.00	0.00
6XX Supplies and Materials	3,237.97	4,198.09
23XX Support Services - General Administration		
6XX Supplies and Materials	1,581.67	0.00
24XX Support Services - School Administration		
6XX Supplies and Materials	9,201.09	11,430.65
7XX Property and Equipment Acquisition	2,252.50	0.00
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	0.00	8,865.96
4XX Purchased Property Services	2,414.00	2,962.00
6XX Supplies and Materials	7,008.99	10,068.10
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
6XX Supplies and Materials	14,531.46	9,334.90

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

	161,497.27	172,006.38
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Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker K-12 Schools

28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance						615,064.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						355,484.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						172,006.38	(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)						798,542.32	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker K-12 Schools

29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	17,218.89	50,819.43
3445 State Combined Fund School Block Grant	44,465.26	0.00
3460 Montana Oil and Gas Tax	1,239,636.30	350,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,301,320.45	400,819.43

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	400,240.00	181,655.92
2XX Personal Services - Employee Benefits	35,091.32	25,758.61
3XX Purchased Professional and Technical Services	4,030.00	2,267.00
4XX Purchased Property Services	4,020.68	5,576.90
5XX Other Purchased Services	150.00	434.00
6XX Supplies and Materials	59,521.02	77,111.43
7XX Property and Equipment Acquisition	0.00	36,064.00
21XX Support Services - Students		
1XX Personal Services - Salaries	750.00	750.00
3XX Purchased Professional and Technical Services	0.00	84.00
6XX Supplies and Materials	1,467.99	1,381.68
222X Educational Media Services		
6XX Supplies and Materials	2,429.32	11,326.79
23XX Support Services - General Administration		
1XX Personal Services - Salaries	750.00	27,623.44
5XX Other Purchased Services	1,056.89	852.85
6XX Supplies and Materials	269.42	1,957.63
8XX Other Expenditures	4,947.26	2,528.96
24XX Support Services - School Administration		
1XX Personal Services - Salaries	4,246.78	0.00
5XX Other Purchased Services	2,409.58	604.46
6XX Supplies and Materials	297.11	3,850.52
8XX Other Expenditures	2,043.03	1,651.10
25XX Support Services - Business		
5XX Other Purchased Services	916.10	132.99
6XX Supplies and Materials	1,104.58	1,340.35
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	52,717.41	18,920.91
6XX Supplies and Materials	37,722.99	10,015.78



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker K-12 Schools

29 - Flexibility Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	26XX	Operation and Maintenance of Plant Services			
		7XX	Property and Equipment Acquisition	6,700.00	6,780.00
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	1,198.03	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	3,000.00	3,000.00
		2XX	Personal Services - Employee Benefits	0.00	16.37
		6XX	Supplies and Materials	2,461.03	1,410.37
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		6XX	Supplies and Materials	456.83	3,000.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	1,390.94	0.00
		6XX	Supplies and Materials	0.00	305.62
910	Food Services				
	31XX	Food Services			
		5XX	Other Purchased Services	0.00	199.00
		6XX	Supplies and Materials	0.00	1,489.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>631,388.31</u>	<u>428,090.23</u>



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker K-12 Schools

29 - Flexibility Fund

Schedule of Changes Worksheet

Beginning Fund Balance					1,445,413.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					400,819.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					428,090.23	(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	58,688.04	Less Last Year	48,689.02	(4b)	9,999.02	
					9,999.02	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,428,141.79	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker K-12 Schools

50 - Debt Service Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	51.95	56.00
1190 Penalties and Interest on Taxes	14.06	24.78
1510 Interest Earnings	1,861.96	3,408.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,927.97	3,489.00

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	2,044.61	1,694.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,044.61	1,694.88

Schedule of Changes Worksheet

Beginning Fund Balance	96,877.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,489.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,694.88	(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)	98,671.18	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker 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	597.10	679.08
1900 Other Revenue from Local Sources	2,668.00	4,238.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,265.10	4,917.12

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	5,153.93
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	18,600.00	0.00
8XX Other Expenditures	830.45	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	19,430.45	5,153.93

Schedule of Changes Worksheet

Beginning Fund Balance	22,583.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,917.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,153.93	(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)	22,346.89	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker K-12 Schools

61 - Building Reserve Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	646.11	1,337.20
1190	Penalties and Interest on Taxes	256.56	815.31
1510	Interest Earnings	77,017.99	168,289.11
3302	State Payment in Lieu of Taxes - FWP	0.00	141.77
3440	State HB20/SB417 Prop Tax Reimb	189.03	0.00
3460	Montana Oil and Gas Tax	839,952.52	3,536,989.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>918,062.21</u>	<u>3,707,572.53</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		
3XX	Purchased Professional and Technical Services	0.00	2,106.00
4XX	Purchased Property Services	117,429.29	438,416.51
5XX	Other Purchased Services	0.00	70.96
6XX	Supplies and Materials	2,857.06	38,981.51
7XX	Property and Equipment Acquisition	18,115.00	0.00
4XXX	Facilities Acquisition and Construction Services		
3XX	Purchased Professional and Technical Services	39,992.68	23,962.18
5XX	Other Purchased Services	197.00	0.00
7XX	Property and Equipment Acquisition	317,111.54	20,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>495,702.57</u>	<u>524,037.16</u>



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker K-12 Schools

61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance						4,111,358.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,707,572.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						524,037.16	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	279,073.00	(4b)		-279,073.00	
						-279,073.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						7,015,821.26	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker 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	1,492.89	2,720.60
1920	Contributions/Donations from Private Sources	10,078.64	2,205.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>11,571.53</u>	<u>4,925.81</u>

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

PRC Program Function Object		2005 Value	2006 Value
8XX	Community Services Programs		
33XX	Community Services		
870	Student Scholarships	3,700.00	0.00
8XX	Other Expenditures	0.00	3,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>3,700.00</u>	<u>3,000.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				76,917.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				4,925.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				3,000.00	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				78,843.46	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker 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	0.00	161,812.77
1900	Other Revenue from Local Sources	164,757.69	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>164,757.69</u>	<u>161,812.77</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	165,600.73	161,975.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>165,600.73</u>	<u>161,975.32</u>

Schedule of Changes Worksheet

Beginning Fund Balance		99,856.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		161,812.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		161,975.32	(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)		99,694.42	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker 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	31,970.00	34,900.00
XX	39X 1XXX	112 Certified Teacher Staff Salaries	112,293.21	106,838.72
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	1,624,190.75	1,562,867.80
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	9,720.15	18,709.21
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	859.70	758.79
XX	XXX 26XX	41X Energy Utility Services	126,171.57	124,408.89
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	37,759.09	20,500.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	288,044.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	9,908.45	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

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker K-12 Schools

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	54,096.90
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	54,096.90

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	18,029.70
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	77,898.68
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	133,932.57
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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

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

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker K-12 Schools

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	61,280.14	0.00	0.00	0.00	
280	1XXX	2XX	20,108.38	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	1,110.56	0.00	0.00	0.00	
280	1XXX	6XX	2,903.91	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	16,703.40	0.00	0.00	0.00	
280	21XX	2XX	5,623.25	0.00	0.00	0.00	
280	21XX	3XX	238.38	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	78.90	0.00	0.00	0.00	
280	21XX	6XX	435.85	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	25,449.80	0.00	0.00	0.00	
Totals			133,932.57	0.00	0.00	0.00	133,932.57



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker 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: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker K-12 Schools

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	162,035.92	0.00	0.00	96,034.92	66,001.00
Land Improvements	0.00	0.00	225,382.46	0.00	225,382.46
Buildings	2,407,584.92	0.00	2,246,847.99	0.00	4,654,432.91
Machinery And Equipment	239,146.51	0.00	288,751.79	0.00	527,898.30
Totals at historical cost	2,808,767.35	0.00	2,760,982.24	96,034.92	5,473,714.67
Less Accumulated depreciation for:					
Improvement Accum	0.00	0.00	114,810.26	0.00	114,810.26
Building Accum	0.00	0.00	2,359,669.86	0.00	2,359,669.86
Machinery And Equipment Accum	0.00	0.00	251,321.22	0.00	251,321.22
Total accumulated depreciation	0.00	0.00	2,725,801.34	0.00	2,725,801.34
Governmental activities, capital assets, net	2,808,767.35	0.00	35,180.90	96,034.92	2,747,913.33

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

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

Depreciation by Function for FY2006	Governmental Business-Type		Adjustments
	Activities	Activities	
Unallocated	153,439.00	0.00	0.00
Total Depreciation for FY2006	153,439.00	0.00	0.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0244-41851494

13 Fallon County

**** Recalculated ****

0244 Baker 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 *							
Compensated	195,099.69	0.00	0.00	16,731.51	178,368.18	18,007.00	160,361.18
Other	48,689.02	85,567.83	85,568.00	0.00	48,688.85	17,993.00	30,695.85
Total Governmental Activity							
Long-Term Liabilities	243,788.71	85,567.83	85,568.00	16,731.51	227,057.03	36,000.00	191,057.03

* 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.