



Trustees' Financial Summary

FY2005-06

Submit ID: 0259-09867873

14 Fergus County
0259 Fergus H S

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk Stacey Vestal

Phone #: (406) 538-8777

(Signature)

(Date)

Chair, Board of Trustees Mark Manseau

(Signature)

(Date)

County Superintendent Rhonda Long

(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.



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PRC	Title	Project Type	Project Number	CFDA #
001	Misc Receipts	LOCAL	n/a	n/a
217	Adult Basic Ed - Federal	FEDERAL	142595605BG	84.002
218	GED Testing Fees	LOCAL	n/a	
262	State OTO Energy Cost Relief and Transportation	STATE	STATE	State
560	Transistion Mini Grant	STATE	560	
561	PPL Land Use Grant	LOCAL	561	
562	LINKAGE Subcontractors	STATE	5976-04	
592	Services for Significant Needs Students	STATE	1402597605P11	State
675	Vo Ed Family & Cons Sci	STATE	20	State
685	Vo Ed Carl Perkins Basic Grant	FEDERAL	14025988106BG	84.048A
686	Vo Ed Agriculture	STATE	01	State
687	Vo Ed Business/Marketing	STATE	07	State
688	Vo Ed Tech Ed	STATE	21	State



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	336,293.71	16,229.34	380,702.68	
02	Taxes Receivable - Real and Personal (120-149)	48,498.79	4,132.86	7,496.30	
03	Taxes Receivable - Protested (150-159)	17,222.85	1,451.14	2,772.33	
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	402,015.35	21,813.34	390,971.31	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	65,751.64	5,584.00	10,268.63	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	65,751.64	5,584.00	10,268.63	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	43,005.62			
48	Fund Balance for Budget (961-970)	293,258.09	16,229.34	380,702.68	
52	TOTAL FUND BALANCE/EQUITY	336,263.71	16,229.34	380,702.68	
53	TOTAL LIABILITIES AND FUND BALANCE	402,015.35	21,813.34	390,971.31	



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		175,507.13	39,032.60	23,982.22
02	Taxes Receivable - Real and Personal (120-149)				812.85
03	Taxes Receivable - Protested (150-159)				276.43
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			3,540.77	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		175,507.13	42,573.37	25,071.50
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			1,932.24	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				1,089.28
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			1,932.24	1,089.28
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		175,507.13	40,641.13	23,982.22
52	TOTAL FUND BALANCE/EQUITY		175,507.13	40,641.13	23,982.22
53	TOTAL LIABILITIES AND FUND BALANCE		175,507.13	42,573.37	25,071.50



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	63,388.13		1,661.41	15,258.72
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)	12,027.16			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	75,415.29		1,661.41	15,258.72
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)	75,415.29		1,661.41	15,258.72
52	TOTAL FUND BALANCE/EQUITY	75,415.29		1,661.41	15,258.72
53	TOTAL LIABILITIES AND FUND BALANCE	75,415.29		1,661.41	15,258.72



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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	138,699.70			
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	138,699.70			
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)	138,699.70			
52	TOTAL FUND BALANCE/EQUITY	138,699.70			
53	TOTAL LIABILITIES AND FUND BALANCE	138,699.70			



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	20,956.16	12,068.93		
02	Taxes Receivable - Real and Personal (120-149)	3,730.68			
03	Taxes Receivable - Protested (150-159)	1,382.04			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	26,068.88	12,068.93		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	5,112.72			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	5,112.72			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	20,956.16	12,068.93		
52	TOTAL FUND BALANCE/EQUITY	20,956.16	12,068.93		
53	TOTAL LIABILITIES AND FUND BALANCE	26,068.88	12,068.93		



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	41,317.79	93,513.28		
02	Taxes Receivable - Real and Personal (120-149)		5,177.12		
03	Taxes Receivable - Protested (150-159)		2,382.64		
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	41,317.79	101,073.04		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		7,559.76		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		7,559.76		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	41,317.79	93,513.28		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	41,317.79	93,513.28		
53	TOTAL LIABILITIES AND FUND BALANCE	41,317.79	101,073.04		



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,483.87			31,951.02
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	1,483.87			31,951.02
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	1,483.87			31,951.02
53	TOTAL LIABILITIES AND FUND BALANCE	1,483.87			31,951.02



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,378.65			
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)	7,000.00			
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	8,378.65			
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	8,378.65			
53	TOTAL LIABILITIES AND FUND BALANCE	8,378.65			



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	98,455.51		122,729.39	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	27,450.00			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	125,905.51		122,729.39	
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	125,905.51		122,729.39	
53	TOTAL LIABILITIES AND FUND BALANCE	125,905.51		122,729.39	



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



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



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



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01 - General Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	706,743.67	686,581.59
1190	Penalties and Interest on Taxes	4,888.38	4,468.51
1510	Interest Earnings	7,632.39	12,354.85
1900	Other Revenue from Local Sources	1,957.58	263.91
3110	Direct State Aid	1,225,336.96	1,277,883.82
3115	State Spec Ed Allowable Cost Pymt to Districts	85,348.58	77,519.28
3120	State Guaranteed Tax Base Aid	510,475.68	514,944.92
3440	State HB20/SB417 Prop Tax Reimb	33,364.57	23,328.73
3444	State School Block Grant	138,597.75	139,651.09
9710	Residual Equity Transfers In	15,565.43	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,729,910.99	2,736,996.70

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	922,916.70	954,523.49
2XX	Personal Services - Employee Benefits	147,523.74	185,681.67
3XX	Purchased Professional and Technical Services	198.00	0.00
4XX	Purchased Property Services	8,347.74	7,114.37
5XX	Other Purchased Services	3,441.98	3,461.69
6XX	Supplies and Materials	59,406.14	73,101.68
7XX	Property and Equipment Acquisition	0.00	11,700.00
810	Dues and Fees	863.60	2,514.27
8XX	Other Expenditures	245.00	354.69
21XX	Support Services - Students		
1XX	Personal Services - Salaries	112,886.92	117,527.58
2XX	Personal Services - Employee Benefits	118,695.50	127,520.60
3XX	Purchased Professional and Technical Services	400.00	423.76
5XX	Other Purchased Services	437.00	731.34
6XX	Supplies and Materials	5,333.32	5,666.23
810	Dues and Fees	159.95	0.00
221X	Improvement of Instruction Services		
5XX	Other Purchased Services	145.00	1,409.72
6XX	Supplies and Materials	20,163.18	19,828.20
222X	Educational Media Services		
1XX	Personal Services - Salaries	68,622.92	70,955.52
3XX	Purchased Professional and Technical Services	1,630.00	0.00
4XX	Purchased Property Services	9.74	20.00



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		5XX	Other Purchased Services	0.00	124.88
		6XX	Supplies and Materials	15,443.88	12,669.23
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	29,750.23	30,300.49
		3XX	Purchased Professional and Technical Services	3,509.91	4,702.48
		4XX	Purchased Property Services	172.50	0.00
		5XX	Other Purchased Services	7,777.11	7,592.79
		6XX	Supplies and Materials	4,185.84	2,062.54
		810	Dues and Fees	3,257.01	3,585.23
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	198,744.68	207,229.18
		4XX	Purchased Property Services	180.00	255.00
		5XX	Other Purchased Services	6,650.46	3,993.26
		6XX	Supplies and Materials	4,908.09	4,031.30
		810	Dues and Fees	1,078.01	1,059.70
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	52,528.28	48,995.24
		3XX	Purchased Professional and Technical Services	441.87	4,480.27
		4XX	Purchased Property Services	6,742.02	3,332.98
		5XX	Other Purchased Services	3,286.54	2,662.47
		6XX	Supplies and Materials	8,472.45	3,731.95
		7XX	Property and Equipment Acquisition	14,386.67	0.00
		810	Dues and Fees	451.26	357.46
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	159,498.23	172,020.58
		3XX	Purchased Professional and Technical Services	29,187.24	28,925.50
		4XX	Purchased Property Services	197,751.97	231,522.72
		5XX	Other Purchased Services	17,797.27	21,879.60
		6XX	Supplies and Materials	50,059.57	48,545.56
		7XX	Property and Equipment Acquisition	23,829.27	0.00
		8XX	Other Expenditures	5,943.78	6,939.88
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	7,500.00	8,156.04
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	139,747.54	159,679.46
		3XX	Purchased Professional and Technical Services	0.00	251.25
		5XX	Other Purchased Services	0.00	386.50
		6XX	Supplies and Materials	2,404.42	2,665.40
		8XX	Other Expenditures	833.25	0.00



Trustees' Financial Summary

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14 Fergus County

0259 Fergus H S

01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
280	Special Education - Local and State				
	1XXX	Instruction			
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	12,744.46	9,179.46
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		4XX	Purchased Property Services	862.36	0.00
		5XX	Other Purchased Services	1,280.91	0.00
		6XX	Supplies and Materials	23,824.48	0.00
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		6XX	Supplies and Materials	80.67	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	24,436.05	22,135.96
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	73,395.71	75,684.74
		3XX	Purchased Professional and Technical Services	4,000.00	4,200.00
		5XX	Other Purchased Services	5,034.00	5,034.00
		6XX	Supplies and Materials	43,706.00	33,706.00
		810	Dues and Fees	3,970.00	4,370.00
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	18,085.18	17,943.14
		5XX	Other Purchased Services	20,588.63	5,000.00
999	Undistributed				
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	18.56	1,190.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,699,972.79</u>	<u>2,783,117.77</u>



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01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					405,233.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,736,996.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,783,117.77	(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	43,005.62	Less Last Year	65,854.81	(4b)	-22,849.19	
					-22,849.19	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					336,263.71	(5)



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10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	62,908.74	57,958.58
1190	Penalties and Interest on Taxes	404.95	383.79
1510	Interest Earnings	298.18	571.78
1900	Other Revenue from Local Sources	15.00	2,531.20
2220	County On-Schedule Trans Reimb	36,995.90	37,615.78
3210	State On-Schedule Trans Reimb	36,995.90	37,615.79
3440	State HB20/SB417 Prop Tax Reimb	1,971.50	1,269.44
3444	State School Block Grant	9,002.82	9,071.24
3445	State Combined Fund School Block Grant	9,419.03	9,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		158,012.02	156,017.60

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		
1XX	Personal Services - Salaries	20,329.46	21,212.81
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	2,243.24	2,666.28
5XX	Other Purchased Services	478.33	486.36
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	70,463.31	77,188.37
2XX	Personal Services - Employee Benefits	0.00	12,410.00
3XX	Purchased Professional and Technical Services	849.48	2,229.04
4XX	Purchased Property Services	8,612.89	5,490.87
5XX	Other Purchased Services	4,998.11	5,591.31
6XX	Supplies and Materials	24,431.75	34,666.38
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	14,911.68	20,886.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		147,318.25	182,828.37



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					43,040.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					156,017.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					182,828.37	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					16,229.34	(5)



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11 - Bus Depreciation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	82,396.91	109,237.65
1190	Penalties and Interest on Taxes	691.62	617.57
1510	Interest Earnings	5,628.23	12,192.13
3440	State HB20/SB417 Prop Tax Reimb	2,709.62	2,393.68
3445	State Combined Fund School Block Grant	10,000.00	10,566.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		101,426.38	135,007.64

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	945.82	0.00
7XX	Property and Equipment Acquisition	239,533.99	28,380.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		240,479.81	28,380.91

Schedule of Changes Worksheet

Beginning Fund Balance				274,075.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				135,007.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				28,380.91	(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)				380,702.68	(5)



Trustees' Financial Summary

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14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	3,727.75	6,180.52
2240 County Retirement Distribution	195,214.07	323,754.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	198,941.82	329,935.49

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	135,720.40	142,474.69
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	17,864.93	16,732.42
222X Educational Media Services		
2XX Personal Services - Employee Benefits	9,679.85	11,424.15
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,863.48	4,313.88
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	29,128.18	29,505.48
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	8,012.27	9,995.53
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	27,111.63	25,833.78
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	9,781.82	10,989.32
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	21,496.52	22,733.58
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,435.19	2,973.68
329 State Miscellaneous Grants		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,267.53	0.00
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	336.67	588.25



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14 - Retirement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
610	Adult Continuing Education Programs				
	23XX	Support Services - General Administration			
		2XX	Personal Services - Employee Benefits	1,254.39	1,902.89
650	Adult Basic Education/GED Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	308.72	4,240.16
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	0.00	108.50
	23XX	Support Services - General Administration			
		2XX	Personal Services - Employee Benefits	417.55	529.97
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	0.00	363.96
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	2,351.87	3,151.50
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	7,101.37	10,775.26
890	Other Community Services				
	33XX	Community Services			
		2XX	Personal Services - Employee Benefits	0.00	3,178.65
920	Enterprise or Internal Service Programs				
	32XX	Enterprise Services			
		2XX	Personal Services - Employee Benefits	7,969.44	5,188.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>288,101.81</u>	<u>307,004.64</u>



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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					152,576.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					329,935.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					307,004.64	(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)					175,507.13	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
001 Misc Receipts	
1900 Other Revenue from Local Sources	1,170.00
217 Adult Basic Ed - Federal	
3290 State - Other State Grants	10,089.00
4540 Adult Basic & Literacy Education (ABLE)	38,158.00
217 Subtotal	48,247.00
218 GED Testing Fees	
1900 Other Revenue from Local Sources	864.00
262 State OTO Energy Cost Relief and Transportation	
3630 OTO State Energy Cost Relief & Transportation	6,474.19
562 LINKAGE Subcontractors	
5700 Resources Transferred from Other School Districts or Cooperatives	3,843.77
592 Services for Significant Needs Students	
3610 Services for Significant Needs Students	7,500.00
675 Vo Ed Family & Cons Sci	
3290 State - Other State Grants	1,962.00
685 Vo Ed Carl Perkins Basic Grant	
4530 Adult Basic Education TANF	26,406.00
686 Vo Ed Agriculture	
3290 State - Other State Grants	3,564.00
687 Vo Ed Business/Marketing	
3290 State - Other State Grants	1,817.00
688 Vo Ed Tech Ed	
3290 State - Other State Grants	1,923.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	103,770.96

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

PRC Program Function Object	2006 Value
217 Adult Basic Ed - Federal	
650 Adult Basic Education/GED Programs	
1XXX Instruction	
1XX Personal Services - Salaries	25,524.43
2XX Personal Services - Employee Benefits	2,253.55
3XX Purchased Professional and Technical Services	6,000.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
650 Adult Basic Education/GED Programs	
1XXX Instruction	
5XX Other Purchased Services	145.50
6XX Supplies and Materials	7,208.13
21XX Support Services - Students	
1XX Personal Services - Salaries	762.09
5XX Other Purchased Services	1,085.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	2,304.57
810 Dues and Fees	100.00
24XX Support Services - School Administration	
1XX Personal Services - Salaries	2,352.00
2XX Personal Services - Employee Benefits	204.47
26XX Operation and Maintenance of Plant Services	
5XX Other Purchased Services	307.26
	48,247.00
217 Subtotal	
218 GED Testing Fees	
650 Adult Basic Education/GED Programs	
1XXX Instruction	
3XX Purchased Professional and Technical Services	619.55
6XX Supplies and Materials	231.57
	851.12
218 Subtotal	
562 LINKAGE Subcontractors	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
1XX Personal Services - Salaries	1,703.50
2XX Personal Services - Employee Benefits	258.56
5XX Other Purchased Services	521.57
6XX Supplies and Materials	1,360.14
	3,843.77
562 Subtotal	
675 Vo Ed Family & Cons Sci	
394 State Career & Technical Ed Entitlement - Family & Consu	
1XXX Instruction	
5XX Other Purchased Services	217.72
6XX Supplies and Materials	1,744.28



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
394 State Career & Technical Ed Entitlement - Family & Consu 1XXX Instruction	
675 Subtotal	1,962.00
685 Vo Ed Carl Perkins Basic Grant	
391 State Career & Technical Ed Entitlement - Agriculture 1XXX Instruction	
1XX Personal Services - Salaries	8,571.05
2XX Personal Services - Employee Benefits	1,478.95
4XX Purchased Property Services	1,000.00
5XX Other Purchased Services	5,514.84
6XX Supplies and Materials	3,726.16
7XX Property and Equipment Acquisition	6,115.00
685 Subtotal	26,406.00
686 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture 1XXX Instruction	
6XX Supplies and Materials	3,564.00
687 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupati 1XXX Instruction	
6XX Supplies and Materials	1,817.00
688 Vo Ed Tech Ed	
395 State Career & Technical Ed Entitlement - Technology Ed/ 1XXX Instruction	
5XX Other Purchased Services	320.00
6XX Supplies and Materials	1,603.00
688 Subtotal	1,923.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 88,613.89



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					25,484.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					103,770.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					88,613.89	(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)					40,641.13	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Misc Receipts	1,170.00	0.00	1,170.00
217 Adult Basic Ed - Federal	48,247.00	48,247.00	0.00
218 GED Testing Fees	864.00	851.12	12.88
262 State OTO Energy Cost Relief and Transportation	6,474.19	0.00	6,474.19
562 LINKAGE Subcontractors	3,843.77	3,843.77	0.00
592 Services for Significant Needs Students	7,500.00	0.00	7,500.00
675 Vo Ed Family & Cons Sci	1,962.00	1,962.00	0.00
685 Vo Ed Carl Perkins Basic Grant	26,406.00	26,406.00	0.00
686 Vo Ed Agriculture	3,564.00	3,564.00	0.00
687 Vo Ed Business/Marketing	1,817.00	1,817.00	0.00
688 Vo Ed Tech Ed	1,923.00	1,923.00	0.00
Total	<u>103,770.96</u>	<u>88,613.89</u>	<u>15,157.07</u>



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17 - Adult Education Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	11,277.62	11,043.47
1190	Penalties and Interest on Taxes	44.75	81.78
1340	Fees for Adult Education	15,512.43	20,767.99
1510	Interest Earnings	512.14	1,055.98
1900	Other Revenue from Local Sources	155.00	0.00
3440	State HB20/SB417 Prop Tax Reimb	427.94	297.24

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

27,929.88 33,246.46

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	3,498.00	4,131.81
	3XX Purchased Professional and Technical Services	0.00	4,686.98
	5XX Other Purchased Services	0.00	669.00
	6XX Supplies and Materials	3,197.07	4,100.48
	23XX Support Services - General Administration		
	1XX Personal Services - Salaries	13,033.14	13,365.77
	5XX Other Purchased Services	2,131.11	2,669.13
	8XX Other Expenditures	180.00	0.00
650	Adult Basic Education/GED Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	3,207.56	2,004.64
	6XX Supplies and Materials	4.10	88.48
	23XX Support Services - General Administration		
	1XX Personal Services - Salaries	4,338.38	3,722.50

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

29,589.36 35,438.79



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17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance						26,174.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						33,246.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						35,438.79	(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)						23,982.22	(5)



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18 - Traffic Education Fund

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

PRC Revenue	2005 Value	2006 Value
1311 Driver's Education Fees	0.00	15,950.00
1510 Interest Earnings	956.27	2,322.27
1900 Other Revenue from Local Sources	71.94	0.00
1982 Summer Session - Driver's Education Fees	18,070.00	3,250.00
3260 State Driver's Education Reimbursement	8,151.73	12,148.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	27,249.94	33,670.84

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	19,672.88	24,906.29
3XX Purchased Professional and Technical Services	51.76	0.00
4XX Purchased Property Services	959.26	734.96
5XX Other Purchased Services	1,514.46	1,688.72
6XX Supplies and Materials	1,415.68	1,911.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	23,614.04	29,241.77

Schedule of Changes Worksheet

Beginning Fund Balance	70,986.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	33,670.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	29,241.77	(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)	75,415.29	(5)



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20 - Lease-Rental Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	2.29	80.81
1910 Rentals	13,845.82	10,151.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,848.11	10,231.81

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	7,902.11	9,434.51
3XX Purchased Professional and Technical Services	0.00	113.04
4XX Purchased Property Services	173.00	195.00
6XX Supplies and Materials	237.58	119.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,312.69	9,862.23

Schedule of Changes Worksheet

Beginning Fund Balance	1,291.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,231.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,862.23	(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)
	1,661.41	(5)



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21 - Compensated Absence Fund

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	3,104.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	3,104.87

Schedule of Changes Worksheet

Beginning Fund Balance	18,363.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,104.87	(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)	15,258.72	(5)



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24 - Metal Mines Tax Reserve Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	2,639.75	5,968.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,639.75	5,968.30

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	18,199.85
26XX Operation and Maintenance of Plant Services		
7XX Property and Equipment Acquisition	23,926.52	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	23,926.52	18,199.85

Schedule of Changes Worksheet

Beginning Fund Balance	150,931.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,968.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,199.85	(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)	138,699.70	(5)



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28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	55,088.85	55,012.76
1190 Penalties and Interest on Taxes	311.78	326.14
1510 Interest Earnings	279.55	586.85
1900 Other Revenue from Local Sources	0.00	433.23
3281 State Technology Aid	11,717.50	17,529.75
3440 State HB20/SB417 Prop Tax Reimb	1,424.43	967.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	68,822.11	74,855.86

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
222X Educational Media Services		
1XX Personal Services - Salaries	0.00	9,287.12
3XX Purchased Professional and Technical Services	2,647.62	11,674.46
4XX Purchased Property Services	364.20	112.34
5XX Other Purchased Services	622.85	1,074.17
6XX Supplies and Materials	61,042.39	60,219.15
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	64,677.06	82,367.24

Schedule of Changes Worksheet

Beginning Fund Balance	28,467.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	74,855.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	82,367.24	(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)
	20,956.16	(5)



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29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	196.63	558.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	196.63	558.46

Schedule of Changes Worksheet

Beginning Fund Balance	11,510.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	558.46	(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)	12,068.93	(5)



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60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	678.97	1,571.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	678.97	1,571.69

Schedule of Changes Worksheet

Beginning Fund Balance	39,746.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,571.69	(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)	41,317.79	(5)



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61 - Building Reserve Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	0.00	90,368.67
1190 Penalties and Interest on Taxes	0.00	123.79
1510 Interest Earnings	0.00	1,353.49
3440 State HB20/SB417 Prop Tax Reimb	0.00	1,667.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	93,513.28

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	93,513.28	(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)	93,513.28	(5)



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72 - Miscellaneous Enterprise Fund

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

PRC Revenue	2005 Value	2006 Value
1945 Fees - Users/Resale of Supplies	0.00	2,015.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	2,015.79

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

PRC Program Function Object	2005 Value	2006 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
6XX Supplies and Materials	0.00	531.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	531.92

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,015.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	531.92	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,483.87	(5)



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75 - Central Transportation Internal Service Fund

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

PRC Revenue		2005 Value	2006 Value
1440	Other Transportation Fees	75,200.62	95,536.51
1510	Interest Earnings	55.49	206.04
1900	Other Revenue from Local Sources	0.00	6,722.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>75,256.11</u>	<u>102,464.55</u>

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

PRC Program Function Object		2005 Value	2006 Value
920	Enterprise or Internal Service Programs		
	32XX Enterprise Services		
	1XX Personal Services - Salaries	25,968.22	27,052.38
	4XX Purchased Property Services	23,077.78	14,773.60
	5XX Other Purchased Services	9,639.09	8,655.91
	6XX Supplies and Materials	17,829.84	28,024.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>76,514.93</u>	<u>78,505.90</u>

Schedule of Changes Worksheet

Beginning Fund Balance				7,992.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				102,464.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				78,505.90	(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)					31,951.02 (5)



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76 - Instructional Materials Ctr Internal Service Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	9.43	173.60
1970	Services Provided Other Funds	6,669.98	6,681.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>6,679.41</u>	<u>6,855.25</u>

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

PRC Program Function Object		2005 Value	2006 Value
920	Enterprise or Internal Service Programs		
	32XX Enterprise Services		
	1XX Personal Services - Salaries	0.00	9,394.83
	6XX Supplies and Materials	6,273.33	25.61
	7XX Property and Equipment Acquisition	3,500.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>9,773.33</u>	<u>9,420.44</u>

Schedule of Changes Worksheet

Beginning Fund Balance				10,943.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				6,855.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				9,420.44	(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)				8,378.65	(5)



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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	945.50	3,046.16
1900 Other Revenue from Local Sources	481.76	80.00
1920 Contributions/Donations from Private Sources	55,637.22	31,583.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	57,064.48	34,710.04

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	0.00	768.29
6XX Supplies and Materials	0.00	6,886.78
890 Other Community Services		
33XX Community Services		
1XX Personal Services - Salaries	0.00	22,326.69
3XX Purchased Professional and Technical Services	0.00	797.66
5XX Other Purchased Services	0.00	1,273.26
6XX Supplies and Materials	0.00	2,134.45
8XX Community Services Programs		
33XX Community Services		
6XX Supplies and Materials	0.00	167.97
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	21,760.55	0.00
4XX Purchased Property Services	750.00	0.00
5XX Other Purchased Services	1,015.42	0.00
6XX Supplies and Materials	6,455.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	29,980.97	34,355.10



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81 - Private Purpose Trust (spend interest only)

Schedule of Changes Worksheet

Beginning Fund Balance						125,550.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						34,710.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						34,355.10	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						125,905.51	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	677.73	2,101.83
1700	Student Extracurricular Activity Receipts	83,793.43	325,598.86
1900	Other Revenue from Local Sources	63,286.12	67,526.39
6100	Material Prior Period Revenue Adjustments	0.00	25,097.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>147,757.28</u>	<u>420,324.67</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	160,150.00	412,220.63
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>160,150.00</u>	<u>412,220.63</u>

Schedule of Changes Worksheet

Beginning Fund Balance				114,625.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				420,324.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				412,220.63	(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)				122,729.39	(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	108,225.00	0.00
XX	39X 1XXX	112 Certified Teacher Staff Salaries	147,627.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	1,066,977.37	1,114,867.54
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	2,704.06	4,256.68
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	42.95	0.00
XX	XXX 26XX	41X Energy Utility Services	131,180.94	155,484.34
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	64,777.57
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	64,777.57

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	21,589.41
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	93,278.68
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	172,162.07
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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

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

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	159,679.46	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	251.25	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	386.50	0.00	0.00	0.00	
280	1XXX	6XX	2,665.40	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	9,179.46	0.00	0.00	0.00	
Totals			172,162.07	0.00	0.00	0.00	172,162.07



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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	Adjustments	Additions	Removals	Ending Balance
Land	1,258,438.89	0.00	0.00	897,790.44	360,648.45
Land Improvements	0.00	0.00	897,790.44	0.00	897,790.44
Buildings	6,168,078.06	0.00	0.00	0.00	6,168,078.06
Machinery And Equipment	1,336,359.39	0.00	32,776.48	15,808.00	1,353,327.87
Totals at historical cost	8,762,876.34	0.00	930,566.92	913,598.44	8,779,844.82
Less Accumulated depreciation for:					
Improvement Accum	385,238.63	0.00	44,283.24	0.00	429,521.87
Building Accum	2,443,989.87	0.00	136,794.56	0.00	2,580,784.43
Machinery And Equipment Accum	794,238.29	0.00	109,193.38	11,485.60	891,946.07
Total accumulated depreciation	3,623,466.79	0.00	290,271.18	11,485.60	3,902,252.37
Governmental activities, capital assets, net	5,139,409.55	0.00	640,295.74	902,112.84	4,877,592.45

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

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

Depreciation by Function for FY2006	Governmental Business-Type		Adjustments
	Activities	Activities	
Instruction (1XXX)	29,102.75	0.00	0.00
General Administration (23XX)	2,114.50	0.00	0.00
Operations and Maintenance (26XX)	9,390.01	0.00	0.00
Transportation (27XX)	79,895.82	2,650.00	0.00
Extracurricular (34XX, 35XX)	59,924.16	0.00	0.00
Unallocated	109,843.94	0.00	0.00
Total Depreciation for FY2006	290,271.18	2,650.00	0.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0259-09867873

14 Fergus County

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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
Capital	10,500.00	17,881.48	8,156.04	0.00	20,225.44	3,725.10	16,500.34
Compensated	178,808.64	35,545.77	0.00	0.00	214,354.41	34,211.57	180,142.84
Total Governmental Activity							
Long-Term Liabilities	189,308.64	53,427.25	8,156.04	0.00	234,579.85	37,936.67	196,643.18

* 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.