



Trustees' Financial Summary

FY2005-06

Submit ID: 0280-39840925

14 Fergus County

0280 Roy 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 Karen Moseman

Phone #: (406) 464-2511

(Signature)

(Date)

Chair, Board of Trustees Jeff Willmore

(Signature)

(Date)

County Superintendent Rhonda Long

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

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

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

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



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| PRC | Title | Project Type | Project Number | CFDA # |
|-----|---|--------------|--------------------|---------|
| 802 | Title I Accountability | FEDERAL | 14-0280-31-05 | 84.348A |
| 804 | Title V Part A | FEDERAL | 14-0280-39-05 | 84.298 |
| 806 | Title II Part A | FEDERAL | 14-0280-14-05 | 84.367 |
| 808 | Title II Part D | FEDERAL | 14-0280-60-05 | 657.00 |
| 810 | State & Career | STATE | 14-0280-05 | |
| 812 | Carl Perkins | FEDERAL | 14-0280-81-05-BG | 1539.00 |
| 814 | Reap | FEDERAL | 14-0280 | 17710.8 |
| 816 | IDEA-B (Trans from Coop) | FEDERAL | 14-9691-77-06-allo | 84.027A |
| 818 | State OTO Energy Cost Relief and Transportation | STATE | 0000000000 | State |



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0280 Roy 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) | 88,459.15 | 16,995.11 | 60,715.99 | 8,729.70 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 20,460.67 | 1,042.56 | 3,134.59 | |
| 03 | Taxes Receivable - Protested (150-159) | 4.62 | .29 | .84 | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | 130.81 |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 108,924.44 | 18,037.96 | 63,851.42 | 8,860.51 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | 20,465.29 | 1,042.85 | 3,135.43 | |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | 20,465.29 | 1,042.85 | 3,135.43 | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | 513.89 | | | |
| 48 | Fund Balance for Budget (961-970) | 87,945.26 | 16,995.11 | 60,715.99 | 8,860.51 |
| 52 | TOTAL FUND BALANCE/EQUITY | 88,459.15 | 16,995.11 | 60,715.99 | 8,860.51 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 108,924.44 | 18,037.96 | 63,851.42 | 8,860.51 |



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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) | | 6,641.67 | 9,211.43 | 5,782.42 |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | .03 |
| 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 | | 6,641.67 | 9,211.43 | 5,782.45 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | | | .03 |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | | | | .03 |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | 1,092.04 | |
| 48 | Fund Balance for Budget (961-970) | | 6,641.67 | 8,119.39 | 5,782.42 |
| 52 | TOTAL FUND BALANCE/EQUITY | | 6,641.67 | 9,211.43 | 5,782.42 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | 6,641.67 | 9,211.43 | 5,782.45 |



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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) | 717.75 | | 6,110.22 | |
| 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 | 717.75 | | 6,110.22 | |
| 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) | 717.75 | | 6,110.22 | |
| 52 | TOTAL FUND BALANCE/EQUITY | 717.75 | | 6,110.22 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 717.75 | | 6,110.22 | |



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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) | | | | |
| 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 | | | | |



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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) | 3,658.58 | 1,408.69 | | |
| 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 | 3,658.58 | 1,408.69 | | |
| 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) | | | | |
| 48 | Fund Balance for Budget (961-970) | 3,658.58 | 1,408.69 | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 3,658.58 | 1,408.69 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 3,658.58 | 1,408.69 | | |



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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) | 17,049.38 | | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 17,049.38 | | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | | | |
| 26 | Other Liabilities (690-699) | | | | |
| 28 | Notes Payable - Noncurrent (720) | | | | |
| 29 | Lease Obligations Payable (730) | | | | |
| 31 | Compensated Absences Payable (760) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget (961-970) | 17,049.38 | | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 17,049.38 | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 17,049.38 | | | |



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| ASSETS, LIABILITIES, AND FUND BALANCE | | ENTERPRISE FUND - MISCELLANEOUS (72) | DATA PROCESSING FUND (73) | PURCHASING FUND (74) | CENTRAL TRANSP FUND (75) |
|---------------------------------------|--|--------------------------------------|---------------------------|----------------------|--------------------------|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | | | |
| 26 | Other Liabilities (690-699) | | | | |
| 28 | Notes Payable - Noncurrent (720) | | | | |
| 29 | Lease Obligations Payable (730) | | | | |
| 31 | Compensated Absences Payable (760) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



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| ASSETS, LIABILITIES, AND FUND BALANCE | | INSTRUCTIONAL MATERIALS CENTER FUND (76) | MISCELLANEOUS INTERNAL SERVICE FUND (77) | SELF INSURANCE FUND - HEALTH (78) | SELF INSURANCE FUND - LIABILITY (79) |
|---------------------------------------|--|--|--|-----------------------------------|--------------------------------------|
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 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 | | | | |



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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) | | | 44,257.98 | |
| 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 | | | 44,257.98 | |
| 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 | | | 44,257.98 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | 44,257.98 | |



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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) | 20,185.25 | 32,403.73 | | |
| 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 | 20,185.25 | 32,403.73 | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 23 | Warrants Payable (620) | | | | |
| 24 | Other Current Liabilities (621-679) | 20,185.25 | 32,403.73 | | |
| 35 | TOTAL LIABILITIES | 20,185.25 | 32,403.73 | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 20,185.25 | 32,403.73 | | |



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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 |
|--|--|-------------------|-------------------|
| 1111 | District Levy - Real Property | 145,042.37 | 142,579.59 |
| 1112 | District Levy - Personal Property | 9,284.37 | 9,569.69 |
| 1114 | District Levy - Pers Prop/Mobile Homes | 4,301.05 | 3,854.29 |
| 1190 | Penalties and Interest on Taxes | 703.29 | 2,697.11 |
| 1510 | Interest Earnings | 1,291.79 | 4,635.62 |
| 1900 | Other Revenue from Local Sources | 313.50 | 0.00 |
| 3110 | Direct State Aid | 309,245.77 | 322,078.76 |
| 3115 | State Spec Ed Allowable Cost Pymt to Districts | 10,760.95 | 10,125.83 |
| 3120 | State Guaranteed Tax Base Aid | 142,505.64 | 142,599.50 |
| 3440 | State HB20/SB417 Prop Tax Reimb | 3,949.23 | 2,834.80 |
| 3444 | State School Block Grant | 27,222.93 | 27,429.82 |
| 3445 | State Combined Fund School Block Grant | 103.53 | 104.32 |
| 4800 | Federal Revenue in Lieu of Taxes | 1,349.61 | 849.42 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 656,074.03 | 669,358.75 |

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

| PRC Program Function Object | | 2005 Value | 2006 Value |
|-----------------------------|---|------------|------------|
| 170 | Distance Learning | | |
| | 1XXX Instruction | | |
| | 3XX Purchased Professional and Technical Services | 5,798.75 | 0.00 |
| 1XX | Regular Education Programs - Elementary/Secondary | | |
| | 1XXX Instruction | | |
| | 1XX Personal Services - Salaries | 207,583.76 | 223,230.42 |
| | 2XX Personal Services - Employee Benefits | 37,370.24 | 39,322.48 |
| | 3XX Purchased Professional and Technical Services | 3,794.31 | 1,923.50 |
| | 4XX Purchased Property Services | 0.00 | 71.37 |
| | 5XX Other Purchased Services | 2,543.98 | 3,907.65 |
| | 6XX Supplies and Materials | 19,311.10 | 18,465.19 |
| | 810 Dues and Fees | 559.71 | 440.22 |
| | 21XX Support Services - Students | | |
| | 1XX Personal Services - Salaries | 9,972.00 | 10,658.00 |
| | 2XX Personal Services - Employee Benefits | 0.00 | 466.29 |
| | 5XX Other Purchased Services | 3,079.00 | 3,669.02 |
| | 6XX Supplies and Materials | 344.71 | 280.55 |
| | 222X Educational Media Services | | |
| | 1XX Personal Services - Salaries | 10,014.06 | 6,155.66 |
| | 2XX Personal Services - Employee Benefits | 40.78 | 47.10 |
| | 6XX Supplies and Materials | 1,933.30 | 1,973.20 |



Trustees' Financial Summary

FY2005-06

Submit ID: 0280-39840925

14 Fergus County

0280 Roy 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 | | | |
| | | 1XX | Personal Services - Salaries | 79,274.89 | 73,609.63 |
| | | 2XX | Personal Services - Employee Benefits | 24,526.15 | 25,561.40 |
| | | 3XX | Purchased Professional and Technical Services | 5,123.69 | 7,815.47 |
| | | 4XX | Purchased Property Services | 514.54 | 702.50 |
| | | 5XX | Other Purchased Services | 6,924.59 | 5,130.08 |
| | | 6XX | Supplies and Materials | 2,845.57 | 5,273.42 |
| | | 810 | Dues and Fees | 0.00 | 3,980.02 |
| | | 8XX | Other Expenditures | 2,969.00 | 0.00 |
| | 26XX | Operation and Maintenance of Plant Services | | | |
| | | 1XX | Personal Services - Salaries | 35,428.14 | 32,561.34 |
| | | 2XX | Personal Services - Employee Benefits | 9,814.95 | 10,241.86 |
| | | 3XX | Purchased Professional and Technical Services | 510.00 | 0.00 |
| | | 4XX | Purchased Property Services | 22,955.12 | 22,350.32 |
| | | 5XX | Other Purchased Services | 29,824.00 | 14,878.00 |
| | | 6XX | Supplies and Materials | 12,720.84 | 12,031.95 |
| | | 810 | Dues and Fees | 252.00 | 31.00 |
| | 27XX | Student Transportation Services | | | |
| | | 1XX | Personal Services - Salaries | 1,654.63 | 4,676.65 |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 326.52 |
| | | 7XX | Property and Equipment Acquisition | 0.00 | 25,002.00 |
| 280 | Special Education - Local and State | | | | |
| | 1XXX | Instruction | | | |
| | | 1XX | Personal Services - Salaries | 2,849.40 | 5,140.05 |
| | | 2XX | Personal Services - Employee Benefits | 8.76 | 23.84 |
| | | 3XX | Purchased Professional and Technical Services | 145.88 | 0.00 |
| | | 4XX | Purchased Property Services | 1,118.71 | 847.64 |
| | | 6XX | Supplies and Materials | 1,002.05 | 1,131.61 |
| | | 810 | Dues and Fees | 0.00 | 120.00 |
| | 222X | Educational Media Services | | | |
| | | 1XX | Personal Services - Salaries | 2,974.71 | 272.79 |
| | | 2XX | Personal Services - Employee Benefits | 127.76 | 1.49 |
| | 23XX | Support Services - General Administration | | | |
| | | 1XX | Personal Services - Salaries | 0.00 | 2,843.75 |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 183.85 |
| | 62XX | Resources Transferred to Other School Districts or Cooper | | | |
| | | 920 | Resources Transferred to Other School Districts or Cooper | 7,502.53 | 7,452.53 |
| 390 | State Career & Technical Ed Entitlement - Undistributed | | | | |
| | 1XXX | Instruction | | | |
| | | 1XX | Personal Services - Salaries | 28,775.31 | 28,728.96 |



Trustees' Financial Summary

FY2005-06

Submit ID: 0280-39840925

14 Fergus County

0280 Roy K-12 Schools

01 - General Fund

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

| PRC | Program | Function | Object | 2005 Value | 2006 Value |
|--|---|---------------------------------|---|-------------------|-------------------|
| 390 | State Career & Technical Ed Entitlement - Undistributed | | | | |
| | 1XXX | Instruction | | | |
| | | 2XX | Personal Services - Employee Benefits | 662.45 | 1,000.74 |
| | | 6XX | Supplies and Materials | 2,522.37 | 1,166.78 |
| 421 | Title I, Part A, Accountability | | | | |
| | 1XXX | Instruction | | | |
| | | 3XX | Purchased Professional and Technical Services | 0.00 | 2,302.56 |
| 710 | School Sponsored Extracurricular Activities | | | | |
| | 34XX | Extracurricular - Activities | | | |
| | | 6XX | Supplies and Materials | 452.57 | 522.10 |
| 720 | School Sponsored Athletics | | | | |
| | 27XX | Student Transportation Services | | | |
| | | 1XX | Personal Services - Salaries | 302.22 | 426.45 |
| | | 2XX | Personal Services - Employee Benefits | 18.11 | 34.42 |
| | 35XX | Extracurricular - Athletics | | | |
| | | 1XX | Personal Services - Salaries | 14,648.00 | 16,792.25 |
| | | 2XX | Personal Services - Employee Benefits | 354.75 | 507.68 |
| | | 3XX | Purchased Professional and Technical Services | 600.00 | 0.00 |
| | | 6XX | Supplies and Materials | 378.61 | 300.80 |
| | | 810 | Dues and Fees | 3,400.00 | 2,000.00 |
| 910 | Food Services | | | | |
| | 31XX | Food Services | | | |
| | | 1XX | Personal Services - Salaries | 15,560.42 | 25,059.02 |
| | | 2XX | Personal Services - Employee Benefits | 6,104.99 | 8,892.85 |
| | | 6XX | Supplies and Materials | 3,584.94 | 2,766.30 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>630,778.35</u> | <u>663,301.27</u> |



Trustees' Financial Summary

FY2005-06

Submit ID: 0280-39840925

14 Fergus County

0280 Roy K-12 Schools

01 - General Fund

Schedule of Changes Worksheet

| | | | | | | |
|--|--------|----------------|------|------|------------|-----|
| Beginning Fund Balance | | | | | 81,887.78 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 669,358.75 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 663,301.27 | (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 | 513.89 | Less Last Year | 0.00 | (4b) | 513.89 | |
| | | | | | 513.89 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 88,459.15 | (5) |



Trustees' Financial Summary

FY2005-06

Submit ID: 0280-39840925

14 Fergus County 0280 Roy K-12 Schools

10 - Transportation Fund

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

| PRC Revenue | | 2005 Value | 2006 Value |
|-------------|--|------------|------------|
| 1111 | District Levy - Real Property | 477.84 | 8,431.54 |
| 1112 | District Levy - Personal Property | 84.93 | 490.08 |
| 1114 | District Levy - Pers Prop/Mobile Homes | 161.55 | 127.01 |
| 1190 | Penalties and Interest on Taxes | 43.16 | 144.87 |
| 1510 | Interest Earnings | 234.19 | 293.34 |
| 2220 | County On-Schedule Trans Reimb | 21,923.35 | 21,875.00 |
| 3210 | State On-Schedule Trans Reimb | 21,923.35 | 21,875.00 |
| 3440 | State HB20/SB417 Prop Tax Reimb | 199.66 | 301.32 |
| 3444 | State School Block Grant | 1,101.21 | 1,109.58 |
| 4800 | Federal Revenue in Lieu of Taxes | 70.05 | 52.39 |

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

46,219.29 54,700.13

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 | 147.18 | 9,819.73 |
| 2XX | Personal Services - Employee Benefits | 0.00 | 135.41 |
| 26XX | Operation and Maintenance of Plant Services | | |
| 1XX | Personal Services - Salaries | 50.00 | 0.00 |
| 2XX | Personal Services - Employee Benefits | 2.38 | 0.00 |
| 4XX | Purchased Property Services | 4,257.70 | 0.00 |
| 6XX | Supplies and Materials | 0.00 | 141.42 |
| 810 | Dues and Fees | 733.02 | 0.00 |
| 27XX | Student Transportation Services | | |
| 1XX | Personal Services - Salaries | 31,294.41 | 20,412.74 |
| 2XX | Personal Services - Employee Benefits | 4,350.14 | 4,773.98 |
| 4XX | Purchased Property Services | 952.10 | 3,521.78 |
| 5XX | Other Purchased Services | 1,096.70 | 1,098.10 |
| 6XX | Supplies and Materials | 11,255.31 | 16,820.49 |

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

54,138.94 56,723.65



Trustees' Financial Summary

FY2005-06

Submit ID: 0280-39840925

14 Fergus County

0280 Roy K-12 Schools

10 - Transportation Fund

Schedule of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|-----------|-----|
| Beginning Fund Balance | | | | | | 19,018.63 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 54,700.13 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 56,723.65 | (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) | | | | | | 16,995.11 | (5) |



Trustees' Financial Summary

FY2005-06

Submit ID: 0280-39840925

14 Fergus County

0280 Roy K-12 Schools

11 - Bus Depreciation Fund

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

| PRC Revenue | 2005 Value | 2006 Value |
|--|------------------|------------------|
| 1111 District Levy - Real Property | 19,405.60 | 24,674.17 |
| 1112 District Levy - Personal Property | 1,207.64 | 1,659.12 |
| 1114 District Levy - Pers Prop/Mobile Homes | 476.47 | 617.22 |
| 1190 Penalties and Interest on Taxes | 60.45 | 249.52 |
| 1510 Interest Earnings | 297.13 | 1,342.02 |
| 3440 State HB20/SB417 Prop Tax Reimb | 516.35 | 362.81 |
| 4800 Federal Revenue in Lieu of Taxes | 136.65 | 153.71 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 22,100.29 | 29,058.57 |

Schedule of Changes Worksheet

| | | | |
|--|------|-----------|----------|
| Beginning Fund Balance | | 31,657.42 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | 29,058.57 | (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) | | 60,715.99 | (5) |



Trustees' Financial Summary

FY2005-06

Submit ID: 0280-39840925

14 Fergus County

0280 Roy 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 | 44.44 | 144.10 |
| 1611 | National School Lunch Program | 15,717.18 | 13,504.81 |
| 1900 | Other Revenue from Local Sources | 0.00 | 61.50 |
| 3220 | State Food Services Match | 51.59 | 0.00 |
| 4550 | Federal Child Nutrition | 12,764.52 | 12,536.73 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 28,577.73 | 26,247.14 |

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 | 13,712.38 | 8,082.23 |
| | 2XX Personal Services - Employee Benefits | 3,461.52 | 478.41 |
| | 5XX Other Purchased Services | 118.65 | 0.00 |
| | 6XX Supplies and Materials | 12,586.60 | 12,498.78 |
| | 810 Dues and Fees | 445.49 | 288.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | 30,324.64 | 21,347.42 |

Schedule of Changes Worksheet

| | | | | | |
|--|------|----------------|------|-----------|----------|
| Beginning Fund Balance | | | | 3,960.79 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | 26,247.14 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | 21,347.42 | (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) | | | | 8,860.51 | (5) |



Trustees' Financial Summary

FY2005-06

Submit ID: 0280-39840925

14 Fergus County 0280 Roy 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 | 162.14 | 270.09 |
| 2240 County Retirement Distribution | 66,071.61 | 63,795.44 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 66,233.75 | 64,065.53 |

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

| PRC Program Function Object | 2005 Value | 2006 Value |
|---|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 30,501.97 | 34,726.12 |
| 21XX Support Services - Students | | |
| 2XX Personal Services - Employee Benefits | 1,578.15 | 1,667.02 |
| 222X Educational Media Services | | |
| 2XX Personal Services - Employee Benefits | 1,181.89 | 505.26 |
| 23XX Support Services - General Administration | | |
| 2XX Personal Services - Employee Benefits | 12,226.43 | 12,613.01 |
| 26XX Operation and Maintenance of Plant Services | | |
| 2XX Personal Services - Employee Benefits | 4,531.32 | 4,102.91 |
| 27XX Student Transportation Services | | |
| 2XX Personal Services - Employee Benefits | 3,907.12 | 2,705.86 |
| 280 Special Education - Local and State | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 450.92 | 815.95 |
| 222X Educational Media Services | | |
| 2XX Personal Services - Employee Benefits | 16.65 | 22.32 |
| 23XX Support Services - General Administration | | |
| 2XX Personal Services - Employee Benefits | 433.33 | 368.11 |
| 24XX Support Services - School Administration | | |
| 2XX Personal Services - Employee Benefits | 5.69 | 0.00 |
| 390 State Career & Technical Ed Entitlement - Undistributed | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 58.95 | 1,750.92 |
| 391 State Career & Technical Ed Entitlement - Agriculture | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 4,497.79 | 2,742.36 |



Trustees' Financial Summary

FY2005-06

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14 Fergus County

0280 Roy K-12 Schools

14 - Retirement Fund

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

| PRC | Program | Function | Object | 2005 Value | 2006 Value |
|--|----------------------------|---------------------------------|---------------------------------------|------------------|------------------|
| 720 | School Sponsored Athletics | | | | |
| | 27XX | Student Transportation Services | | | |
| | | 2XX | Personal Services - Employee Benefits | 40.23 | 34.84 |
| | 35XX | Extracurricular - Athletics | | | |
| | | 2XX | Personal Services - Employee Benefits | 1,223.84 | 1,220.13 |
| 910 | Food Services | | | | |
| | 31XX | Food Services | | | |
| | | 2XX | Personal Services - Employee Benefits | 4,056.85 | 4,600.06 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>64,711.13</u> | <u>67,874.87</u> |

Schedule of Changes Worksheet

| | | | | | | |
|--|------|----------------|------|------|-----------|-----|
| Beginning Fund Balance | | | | | 10,451.01 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 64,065.53 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 67,874.87 | (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) | | | | | 6,641.67 | (5) |



Trustees' Financial Summary

FY2005-06

Submit ID: 0280-39840925

14 Fergus County

0280 Roy K-12 Schools

15 - Miscellaneous Programs Fund

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

| PRC Revenue | 2006 Value |
|--|------------|
| 802 Title I Accountability | |
| 4200 Title I, Part A, Improving Basic Programs | 23,134.00 |
| 804 Title V Part A | |
| 4350 Title V, Part A, Innovative Programs | 679.00 |
| 806 Title II Part A | |
| 4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund | 5,071.00 |
| 808 Title II Part D | |
| 4310 Title II, Part D, Educational Technology | 610.00 |
| 810 State & Career | |
| 3900 State Career & Technical Ed Entitlement | 2,375.00 |
| 812 Carl Perkins | |
| 4510 Carl Perkins (Federal Vo-Ed) - Basic Grant | 1,563.00 |
| 814 Reap | |
| 4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS) | 1,612.18 |
| 816 IDEA-B (Trans from Coop) | |
| 5700 Resources Transferred from Other School Districts or Cooperatives | 2,851.00 |
| 818 State OTO Energy Cost Relief and Transportation | |
| 3630 OTO State Energy Cost Relief & Transportation | 1,074.55 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 38,969.73 |

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

| PRC Program Function Object | 2006 Value |
|---|------------|
| 802 Title I Accountability | |
| 420 Title I, Part A, Improving Basic Programs | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 16,750.63 |
| 2XX Personal Services - Employee Benefits | 3,414.93 |
| 3XX Purchased Professional and Technical Services | 1,000.00 |
| 6XX Supplies and Materials | 1,339.43 |
| 802 Subtotal | 22,504.99 |



Trustees' Financial Summary

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14 Fergus County

0280 Roy K-12 Schools

15 - Miscellaneous Programs Fund

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

| PRC Program Function Object | 2006 Value |
|--|---------------------|
| 804 Title V Part A | |
| 435 Title V, Part A, Innovative Programs | |
| 1XXX Instruction | |
| 3XX Purchased Professional and Technical Services | 679.00 |
| 806 Title II Part A | |
| 430 Title II, Part A, Teacher & Principal Training & Recruiting | |
| 1XXX Instruction | |
| 3XX Purchased Professional and Technical Services | 2,047.50 |
| 6XX Supplies and Materials | 2,032.00 |
| | 4,079.50 |
| 806 Subtotal | |
| 808 Title II Part D | |
| 431 Title II, Part D, Educational Technology | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 610.00 |
| 810 State & Career | |
| 390 State Career & Technical Ed Entitlement - Undistributed | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 2,375.00 |
| 812 Carl Perkins | |
| 391 State Career & Technical Ed Entitlement - Agriculture | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 1,537.97 |
| 814 Reap | |
| 412 Title VI, Part B, Subpart 1, Small rural Schools (SRS) | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 1,612.18 |
| 816 IDEA-B (Trans from Coop) | |
| 456 IDEA, Part B, Children with Disabilities | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 2,851.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 0.00 36,249.64 |



Trustees' Financial Summary

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14 Fergus County

0280 Roy K-12 Schools

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

| | | | | | | |
|--|----------|----------------|------|------|-----------|-----|
| Beginning Fund Balance | | | | | 5,399.30 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 38,969.73 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 36,249.64 | (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 | 1,092.04 | Less Last Year | 0.00 | (4b) | 1,092.04 | |
| | | | | | 1,092.04 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 9,211.43 | (5) |

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|---|------------------|------------------|-----------------|
| 802 Title I Accountability | 23,134.00 | 22,504.99 | 629.01 |
| 804 Title V Part A | 679.00 | 679.00 | 0.00 |
| 806 Title II Part A | 5,071.00 | 4,079.50 | 991.50 |
| 808 Title II Part D | 610.00 | 610.00 | 0.00 |
| 810 State & Career | 2,375.00 | 2,375.00 | 0.00 |
| 812 Carl Perkins | 1,563.00 | 1,537.97 | 25.03 |
| 814 Reap | 1,612.18 | 1,612.18 | 0.00 |
| 816 IDEA-B (Trans from Coop) | 2,851.00 | 2,851.00 | 0.00 |
| 818 State OTO Energy Cost Relief and Transportation | 1,074.55 | 0.00 | 1,074.55 |
| Total | <u>38,969.73</u> | <u>36,249.64</u> | <u>2,720.09</u> |



Trustees' Financial Summary

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0280 Roy K-12 Schools

17 - Adult Education Fund

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

| PRC Revenue | 2005 Value | 2006 Value |
|--|------------|------------|
| 1510 Interest Earnings | 85.35 | 183.55 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 85.35 | 183.55 |

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

| PRC Program Function Object | 2005 Value | 2006 Value |
|--|------------|------------|
| 650 Adult Basic Education/GED Programs 1XXX Instruction 1XX Personal Services - Salaries | 0.00 | 200.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 0.00 | 200.00 |

Schedule of Changes Worksheet

| | | |
|--|----------|----------|
| Beginning Fund Balance | 5,798.87 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 183.55 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 200.00 | (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) | 5,782.42 | (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 | 750.00 | 2,100.00 |
| 1510 Interest Earnings | 17.95 | 56.17 |
| 3260 State Driver's Education Reimbursement | 837.35 | 431.82 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 1,605.30 | 2,587.99 |

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 | 1,200.00 | 2,790.00 |
| 2XX Personal Services - Employee Benefits | 0.00 | 1.87 |
| 3XX Purchased Professional and Technical Services | 0.00 | 70.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 1,200.00 | 2,861.87 |

Schedule of Changes Worksheet

| | | |
|--|----------|------|
| Beginning Fund Balance | 991.63 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 2,587.99 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 2,861.87 | (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) | 717.75 | (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 | 23.58 | 97.28 |
| 1910 Rentals | 11,045.68 | 12,258.47 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 11,069.26 | 12,355.75 |

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

| PRC Program Function Object | 2005 Value | 2006 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 26XX Operation and Maintenance of Plant Services | | |
| 4XX Purchased Property Services | 8,803.28 | 8,076.04 |
| 6XX Supplies and Materials | 5,717.48 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 14,520.76 | 8,076.04 |

Schedule of Changes Worksheet

| | | |
|--|-----------|------|
| Beginning Fund Balance | 1,830.51 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 12,355.75 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 8,076.04 | (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) |
| | 6,110.22 | (5) |



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28 - Technology Fund

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

| PRC Revenue | 2005 Value | 2006 Value |
|--|------------|------------|
| 1510 Interest Earnings | 60.88 | 147.41 |
| 3281 State Technology Aid | 2,877.70 | 4,316.11 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 2,938.58 | 4,463.52 |

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 | 222.68 |
| 23XX Support Services - General Administration | | |
| 6XX Supplies and Materials | 2,209.10 | 3,999.88 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 2,209.10 | 4,222.56 |

Schedule of Changes Worksheet

| | | |
|--|----------|----------|
| Beginning Fund Balance | 3,417.62 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 4,463.52 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 4,222.56 | (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) | 3,658.58 | (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 | 20.09 | 43.68 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 20.09 | 43.68 |

Schedule of Changes Worksheet

| | | |
|--|----------|----------|
| Beginning Fund Balance | 1,365.01 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 43.68 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 0.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year 0.00 Less Last Year 0.00 (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year 0.00 Less Last Year 0.00 (4b) | 0.00 | |
| | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 1,408.69 | (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 | 127.71 | 430.38 |
| 1900 Other Revenue from Local Sources | 2,843.50 | 5,979.57 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 2,971.21 | 6,409.95 |

Schedule of Changes Worksheet

| | | |
|--|-----------|----------|
| Beginning Fund Balance | 10,639.43 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 6,409.95 | (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) | 17,049.38 | (5) |



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84 - Student Extracurricular Activities Fund

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

| PRC Revenue | 2005 Value | 2006 Value |
|--|------------|------------|
| 1XXX Revenues from Student Activities | 60,839.68 | 61,649.34 |
| 6100 Material Prior Period Revenue Adjustments | 489.60 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 61,329.28 | 61,649.34 |

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 | 47,476.88 | 63,123.76 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 47,476.88 | 63,123.76 |

Schedule of Changes Worksheet

| | | |
|--|-----------|----------|
| Beginning Fund Balance | 45,732.40 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 61,649.34 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 63,123.76 | (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) | 44,257.98 | (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 | 2,849.40 | 5,140.05 |
| XX | 39X 1XXX | 112 Certified Teacher Staff Salaries | 28,775.31 | 28,728.76 |
| XX | 427 1XXX | 112 Certified Teacher Staff Salaries | 17,571.29 | 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 | 207,583.76 | 214,289.23 |
| XX | XXX 1XXX | 640 Textbooks and Other Printed Materials - No On-line Ser | 6,407.69 | 4,994.59 |
| XX | XXX 1XXX | 650 Periodicals - Not On-Line Subscriptions | 0.00 | 939.74 |
| XX | XXX 26XX | 41X Energy Utility Services | 14,382.31 | 15,638.30 |
| 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 | 10,125.83 |
| b. Related Services Block Grant Entitlement | 0.00 |
| c. Total Entitlements Subject to Reversion | 10,125.83 |

Prorated Cooperative Cost Payments:

| | |
|---|-----------|
| d. Related Services Block Grant Entitlement (paid to coop) | 3,374.79 |
| e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)] | 14,581.04 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet) | 14,869.95 |
| 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: 75%



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| Program | Function | Object | Fund 01 | Fund 24 | Fund 25 | Fund 26 | |
|---------------|----------|--------|-----------|---------|---------|---------|-----------|
| 280 | 1XXX | 1XX | 5,140.05 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 2XX | 23.84 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 4XX | 847.64 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 6XX | 1,131.61 | 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 | 272.79 | 0.00 | 0.00 | 0.00 | |
| 280 | 222X | 2XX | 1.49 | 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 | 7,452.53 | 0.00 | 0.00 | 0.00 | |
| Totals | | | 14,869.95 | 0.00 | 0.00 | 0.00 | 14,869.95 |



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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 | 8,042.00 | 0.00 | 0.00 | 0.00 | 8,042.00 |
| Buildings | 437,602.00 | 0.00 | 0.00 | 0.00 | 437,602.00 |
| Machinery And Equipment | 208,082.00 | 0.00 | 25,002.00 | 0.00 | 233,084.00 |
| Totals at historical cost | 653,726.00 | 0.00 | 25,002.00 | 0.00 | 678,728.00 |
| Less Accumulated depreciation for: | | | | | |
| Building Accum | 356,752.00 | 0.00 | 5,992.10 | 0.00 | 362,744.10 |
| Machinery And Equipment Accum | 123,144.00 | 0.00 | 13,792.28 | 0.00 | 136,936.28 |
| Total accumulated depreciation | 479,896.00 | 0.00 | 19,784.38 | 0.00 | 499,680.38 |
| Governmental activities, capital assets, net | 173,830.00 | 0.00 | 5,217.62 | 0.00 | 179,047.62 |

* 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 Activities | Business-Type Activities | Adjustments |
|--|--------------------------------|---------------------------------|--------------------|
| Instruction (1XXX) | 937.00 | 0.00 | 0.00 |
| Transportation (27XX) | 11,800.03 | 0.00 | 0.00 |
| Extracurricular (34XX, 35XX) | 384.00 | 0.00 | 0.00 |
| Unallocated | 6,663.35 | 0.00 | 0.00 |
| Total Depreciation for FY2006 | 19,784.38 | 0.00 | 0.00 |



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| | (a) | (b) | (c) | (d) | (e) | (f) | (h) |
|----------------------------------|------------------------------------|----------------------------------|-----------------------|-----------------------------------|---|-------------------------------------|--|
| | Beginning Balance (7/1/2005) | New Debt & Other Additions | Principal Payments | Refunding & Other Reduction | Ending Balance (6/30/2006) [a + b - c - d] | Current Portion Due FY2007 | Long-Term Portion Due FY2008- |
| Governmental Activities * | | | | | | | |
| Compensated | 18,253.00 | 0.00 | 0.00 | 4,148.40 | 14,104.60 | 0.00 | 14,104.60 |
| Total Governmental Activity | | | | | | | |
| Long-Term Liabilities | 18,253.00 | 0.00 | 0.00 | 4,148.40 | 14,104.60 | 0.00 | 14,104.60 |

* 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.