



Trustees' Financial Summary

FY2005-06

Submit ID: 0313-71358713

15 Flathead County

0313 Columbia Falls 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 Susan Fleming

Phone #: (406) 892-6550

(Signature)

(Date)

Chair, Board of Trustees Jill Rocksund

(Signature)

(Date)

County Superintendent Marcia Sheffels

(Signature)

(Date)

Software

Accounting Package: Computer Software Associates

For FY06 did the district employ a certified special education director? Yes

As reported on Annual Data Collection (ADC), the district employs 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. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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



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PRC	Title	Project Type	Project Number	CFDA #
013	E-Rate Reimbursement	LOCAL	N/A	
015	Care Donation	LOCAL	N/A	
018	MQEC	LOCAL	N/A	
019	Applicant Fingerprinting	LOCAL	N/A	
021	State OTO Allocation	STATE	N/A	
024	Don K Youth Fund	LOCAL	N/A	
025	Jobs for Montana Graduates	STATE	4-008	State
030	Ruder Endowment - Scholarships	LOCAL	N/A	
031	Ruder Endowment - Academics	LOCAL	N/A	
032	Ruder Endowment - Supt. Grant	LOCAL	N/A	
033	Speech/Debate Scholarship Fund	LOCAL	N/A	
038	Campbell Award	LOCAL	N/A	
039	Schulte Scholarship Endowment	LOCAL	N/A	
040	Robison Scholarship Endowment	LOCAL	N/A	
041	UPS/Canyon Scholarship	LOCAL	N/A	
042	General Scholarship	LOCAL	N/A	
043	Wildcat Athletic Endowment	LOCAL	N/A	
044	H.S. Library	LOCAL	N/A	
045	Musicians Scholarship Endowment	LOCAL	N/A	
046	Coca Cola Scholarship	LOCAL	N/A	
047	Hemmer Football Endowment	LOCAL	N/A	
048	Art Endowment	LOCAL	N/A	
049	Hemmer Scholarship	LOCAL	N/A	
050	Hoffmann Scholarship Endowment	LOCAL	N/A	
051	Indirect Costs	LOCAL	N/A	
052	S.D.#6 Employees Scholarship	LOCAL	N/A	
059	Energy Cost Relief	STATE	N/A	
061	Trevor Seaman Memorial Scholarship	LOCAL	N/A	
070	District 800 Monies	LOCAL	N/A	
080	CTE VOED	STATE	N/A	
245	FY05 Secondary VOED	STATE	N/A	
246	FY06 Secondary VOED	STATE	N/A	
405	Title I, Part G, Advanced Placement	FEDERAL	15-0313-40-05	84.330C
406	Title I, Part G, Advanced Placement	FEDERAL	15-0313-40-06	84.330C
826	FY06 Carl Perkins VOED	FEDERAL	15-0313-81-06BG	84.048A



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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)	622,294.29	67,563.65	178,908.38	1,636.13
02	Taxes Receivable - Real and Personal (120-149)	163,995.97	13,050.06	3.02	
03	Taxes Receivable - Protested (150-159)	10,273.13	813.64		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				9,402.31
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	796,563.39	81,427.35	178,911.40	11,038.44
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	43,861.42	4,439.98		598.69
25	Deferred Revenue (680)	174,269.10	13,863.70	3.02	3,519.36
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	218,130.52	18,303.68	3.02	4,118.05
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				9,402.31
37	Reserve for Encumbrances (953)	132,199.57	84.00	67,699.17	
48	Fund Balance for Budget (961-970)	446,233.30	63,039.67	111,209.21	-2,481.92
52	TOTAL FUND BALANCE/EQUITY	578,432.87	63,123.67	178,908.38	6,920.39
53	TOTAL LIABILITIES AND FUND BALANCE	796,563.39	81,427.35	178,911.40	11,038.44



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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)	2,346.41	253,571.09	75,725.41	53,726.59
02	Taxes Receivable - Real and Personal (120-149)	700.97			732.66
03	Taxes Receivable - Protested (150-159)	55.60			44.25
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			2,789.33	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			123.05	
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,102.98	253,571.09	78,637.79	54,503.50
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		6,493.24		
25	Deferred Revenue (680)	756.57		8,399.30	776.91
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	756.57	6,493.24	8,399.30	776.91
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			7,756.18	
48	Fund Balance for Budget (961-970)	2,346.41	247,077.85	62,482.31	53,726.59
52	TOTAL FUND BALANCE/EQUITY	2,346.41	247,077.85	70,238.49	53,726.59
53	TOTAL LIABILITIES AND FUND BALANCE	3,102.98	253,571.09	78,637.79	54,503.50



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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)	10,689.80		9,810.39	38,296.23
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)	16,800.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	27,489.80		9,810.39	38,296.23
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)	27,489.80		9,810.39	38,296.23
52	TOTAL FUND BALANCE/EQUITY	27,489.80		9,810.39	38,296.23
53	TOTAL LIABILITIES AND FUND BALANCE	27,489.80		9,810.39	38,296.23



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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)			163,711.81	
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			163,711.81	
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)			163,711.81	
52	TOTAL FUND BALANCE/EQUITY			163,711.81	
53	TOTAL LIABILITIES AND FUND BALANCE			163,711.81	



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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)	21,531.04	63,673.62	248,731.86	
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	21,531.04	63,673.62	248,731.86	
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)			248,731.86	
48	Fund Balance for Budget (961-970)	21,531.04	63,673.62		
52	TOTAL FUND BALANCE/EQUITY	21,531.04	63,673.62	248,731.86	
53	TOTAL LIABILITIES AND FUND BALANCE	21,531.04	63,673.62	248,731.86	



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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)	33,694.20	182,293.52		
02	Taxes Receivable - Real and Personal (120-149)		12.78		
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	33,694.20	182,306.30		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		12.78		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		12.78		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	33,694.20	182,293.52		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	33,694.20	182,293.52		
53	TOTAL LIABILITIES AND FUND BALANCE	33,694.20	182,306.30		



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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)	127,312.46		159,350.62	183,288.23
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	127,312.46		159,350.62	183,288.23
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			534.11	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			534.11	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)	121,780.92			
52	TOTAL FUND BALANCE/EQUITY	127,312.46		158,816.51	183,288.23
53	TOTAL LIABILITIES AND FUND BALANCE	127,312.46		159,350.62	183,288.23



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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)	50,225.81	352,024.99		
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	50,225.81	352,024.99		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	45,876.99	352,024.99		
24	Other Current Liabilities (621-679)	4,348.82			
35	TOTAL LIABILITIES	50,225.81	352,024.99		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	50,225.81	352,024.99		



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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	1,121,088.64	1,213,384.93
1112	District Levy - Personal Property	44,697.15	53,289.17
1113	District Levy - Heavy Motor Vehicles	7,676.57	8,092.95
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	87,004.39	31.51
1190	Penalties and Interest on Taxes	9,942.29	9,817.89
1510	Interest Earnings	11,307.40	23,079.79
1900	Other Revenue from Local Sources	1,866.37	1,363.73
3110	Direct State Aid	2,107,870.52	2,223,089.91
3115	State Spec Ed Allowable Cost Pymt to Districts	180,234.23	200,987.93
3120	State Guaranteed Tax Base Aid	739,850.32	784,437.88
3440	State HB20/SB417 Prop Tax Reimb	27,513.72	20,660.18
3444	State School Block Grant	184,049.27	185,448.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,523,100.87	4,723,683.91

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	1,528,988.61	1,587,319.31
2XX	Personal Services - Employee Benefits	240,941.17	238,672.34
3XX	Purchased Professional and Technical Services	6,032.03	355.00
4XX	Purchased Property Services	2,491.35	1,658.90
5XX	Other Purchased Services	3,105.77	1,543.45
6XX	Supplies and Materials	110,200.73	90,633.13
810	Dues and Fees	4,004.00	3,810.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	196,265.36	204,654.40
2XX	Personal Services - Employee Benefits	26,630.77	27,211.86
4XX	Purchased Property Services	150.00	77.50
5XX	Other Purchased Services	1,266.65	1,487.82
6XX	Supplies and Materials	4,705.44	5,642.25
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	1,140.49	800.54
2XX	Personal Services - Employee Benefits	131.31	134.59
3XX	Purchased Professional and Technical Services	201.89	0.00
5XX	Other Purchased Services	417.32	286.60
6XX	Supplies and Materials	3,650.47	103,228.04
810	Dues and Fees	0.00	70.62



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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			
		1XX	Personal Services - Salaries	76,180.71	73,191.82
		2XX	Personal Services - Employee Benefits	7,554.68	10,388.82
		4XX	Purchased Property Services	725.55	349.44
		6XX	Supplies and Materials	7,253.34	13,332.69
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	64,799.22	67,487.48
		2XX	Personal Services - Employee Benefits	8,518.86	8,682.80
		3XX	Purchased Professional and Technical Services	6,073.41	10,620.81
		4XX	Purchased Property Services	24.75	0.00
		5XX	Other Purchased Services	11,865.43	11,753.05
		6XX	Supplies and Materials	1,948.31	1,631.52
		810	Dues and Fees	3,025.11	6,501.66
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	254,124.71	269,375.47
		2XX	Personal Services - Employee Benefits	31,258.31	35,541.47
		3XX	Purchased Professional and Technical Services	555.69	519.00
		4XX	Purchased Property Services	1,433.00	1,711.25
		5XX	Other Purchased Services	11,179.09	10,441.96
		6XX	Supplies and Materials	14,093.00	11,370.65
		810	Dues and Fees	3,411.33	3,289.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	67,463.53	67,264.26
		2XX	Personal Services - Employee Benefits	8,543.16	11,087.82
		3XX	Purchased Professional and Technical Services	392.78	13.20
		4XX	Purchased Property Services	15,578.46	17,173.09
		5XX	Other Purchased Services	16,686.08	4,536.14
		6XX	Supplies and Materials	9,800.40	5,007.96
		7XX	Property and Equipment Acquisition	0.00	5,363.49
		810	Dues and Fees	32.14	107.06
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	234,032.96	255,242.55
		2XX	Personal Services - Employee Benefits	56,122.29	66,412.46
		3XX	Purchased Professional and Technical Services	7,955.73	6,972.98
		4XX	Purchased Property Services	194,259.80	226,748.56
		5XX	Other Purchased Services	45,324.75	44,700.03
		6XX	Supplies and Materials	45,655.20	64,346.56
		7XX	Property and Equipment Acquisition	8,122.95	0.00
		8XX	Other Expenditures	10,392.22	8,888.18



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0313 Columbia Falls 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			
		1XX	Personal Services - Salaries	256,837.67	251,885.73
		2XX	Personal Services - Employee Benefits	53,948.87	54,463.24
		5XX	Other Purchased Services	0.00	212.43
		6XX	Supplies and Materials	287.65	1,074.23
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	59,926.91	61,761.48
		2XX	Personal Services - Employee Benefits	7,764.42	7,924.62
		3XX	Purchased Professional and Technical Services	3,055.50	3,383.10
		6XX	Supplies and Materials	0.20	0.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	18,368.62	21,712.38
		2XX	Personal Services - Employee Benefits	2,679.42	2,749.31
		4XX	Purchased Property Services	330.00	132.00
		5XX	Other Purchased Services	492.92	370.86
		6XX	Supplies and Materials	144.13	1,150.41
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	585.62	794.43
		2XX	Personal Services - Employee Benefits	50.28	53.99
		5XX	Other Purchased Services	123.12	233.00
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	3,249.50	3,363.25
		2XX	Personal Services - Employee Benefits	23.40	19.16
		5XX	Other Purchased Services	1,999.95	1,901.80
		6XX	Supplies and Materials	450.00	179.56
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	316,194.92	306,794.82
		2XX	Personal Services - Employee Benefits	42,066.86	42,906.49
		4XX	Purchased Property Services	684.72	2,205.47
		5XX	Other Purchased Services	180.00	575.12
		6XX	Supplies and Materials	27,597.84	24,916.65
		810	Dues and Fees	490.00	135.00
710	School Sponsored Extracurricular Activities				
	23XX	Support Services - General Administration			
		3XX	Purchased Professional and Technical Services	0.00	200.00
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	5,447.38	5,235.30
		2XX	Personal Services - Employee Benefits	471.47	355.82
		5XX	Other Purchased Services	1,803.25	2,152.07



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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
710	School Sponsored Extracurricular Activities				
	27XX		Student Transportation Services		
	34XX		Extracurricular - Activities		
		1XX	Personal Services - Salaries	36,524.48	41,709.00
		2XX	Personal Services - Employee Benefits	263.10	237.30
		5XX	Other Purchased Services	9,367.62	7,820.38
		6XX	Supplies and Materials	1,764.13	816.82
		810	Dues and Fees	1,689.00	1,540.00
720	School Sponsored Athletics				
	27XX		Student Transportation Services		
		1XX	Personal Services - Salaries	14,400.23	17,266.47
		2XX	Personal Services - Employee Benefits	1,441.51	1,187.92
		4XX	Purchased Property Services	937.40	433.21
		5XX	Other Purchased Services	5,659.16	7,573.25
		6XX	Supplies and Materials	1,921.72	808.62
	35XX		Extracurricular - Athletics		
		1XX	Personal Services - Salaries	142,198.12	172,650.60
		2XX	Personal Services - Employee Benefits	1,024.29	3,873.09
		4XX	Purchased Property Services	1,129.68	1,273.94
		5XX	Other Purchased Services	23,572.02	20,362.19
		6XX	Supplies and Materials	22,016.89	36,377.21
		810	Dues and Fees	4,122.50	4,454.47
910	Food Services				
	31XX		Food Services		
		6XX	Supplies and Materials	30,000.00	8,000.00
999	Undistributed				
	61XX		Operating Transfers to Other Funds		
		910	Operating Transfers to Other Funds	19,231.26	5,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>4,477,228.04</u>	<u>4,717,865.77</u>



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01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					508,318.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,723,683.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,717,865.77	(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	132,199.57	Less Last Year	67,903.58	(4b)	64,295.99	
					64,295.99	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					578,432.87	(5)



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10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	101,725.13	95,805.93
1112	District Levy - Personal Property	4,558.90	4,550.90
1113	District Levy - Heavy Motor Vehicles	668.13	704.07
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,550.65	1.57
1190	Penalties and Interest on Taxes	881.67	856.11
1510	Interest Earnings	1,020.87	1,624.40
1900	Other Revenue from Local Sources	626.61	307.34
2220	County On-Schedule Trans Reimb	48,005.34	47,956.00
3210	State On-Schedule Trans Reimb	48,005.34	48,043.82
3440	State HB20/SB417 Prop Tax Reimb	2,697.47	2,066.67
3444	State School Block Grant	5,374.23	5,415.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>216,114.34</u>	<u>207,331.88</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	5,213.28	5,415.98
2XX	Personal Services - Employee Benefits	445.84	450.06
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	19,481.31	20,874.50
2XX	Personal Services - Employee Benefits	2,666.81	2,559.54
25XX	Support Services - Business		
1XX	Personal Services - Salaries	2,077.95	2,187.24
2XX	Personal Services - Employee Benefits	263.35	269.53
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	96,462.19	103,907.48
2XX	Personal Services - Employee Benefits	18,524.00	19,000.55
3XX	Purchased Professional and Technical Services	561.83	821.21
4XX	Purchased Property Services	6,930.25	5,941.29
5XX	Other Purchased Services	15,799.91	17,783.01
6XX	Supplies and Materials	22,784.26	27,599.41
810	Dues and Fees	15.84	35.18
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	6,375.64	7,154.17
2XX	Personal Services - Employee Benefits	558.54	497.66
4XX	Purchased Property Services	0.00	358.06
5XX	Other Purchased Services	205.25	23.00



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10 - Transportation 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		
27XX Student Transportation Services		
6XX Supplies and Materials	2,588.31	2,888.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	200,954.56	217,765.88

Schedule of Changes Worksheet

Beginning Fund Balance	74,276.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	207,331.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	217,765.88	(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 84.00 Less Last Year 802.62	(4b)	-718.62
		-718.62 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		63,123.67 (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
1111	District Levy - Real Property	26.17	0.00
1112	District Levy - Personal Property	56.99	12.18
1190	Penalties and Interest on Taxes	30.87	10.17
1510	Interest Earnings	4,428.02	7,540.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,542.05	7,562.55

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	242.54	0.00
7XX	Property and Equipment Acquisition	0.00	126,307.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		242.54	126,307.17

Schedule of Changes Worksheet

Beginning Fund Balance				229,953.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				7,562.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				126,307.17	(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	67,699.17	Less Last Year	0.00	(4b)	67,699.17
				67,699.17	(4)
Ending Fund Balance (1 + 2 - 3 + 4)				178,908.38	(5)



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12 - School Food Services Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	44.69	310.44
1611	National School Lunch Program	142,282.30	165,172.05
1612	School Breakfast Program	12,680.50	15,213.75
1613	Special Milk Program	3,406.20	2,236.00
1630	Catering Sales	295.32	3,540.10
1632	Daily Adult Sales	6,132.75	7,094.40
1634	Daily Ala Carte Sales	95,973.08	109,284.72
1900	Other Revenue from Local Sources	692.46	516.29
3220	State Food Services Match	2,053.52	2,778.31
4550	Federal Child Nutrition	364,198.82	356,568.20

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

627,759.64 662,714.26

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	298,328.54	312,302.88
	2XX Personal Services - Employee Benefits	76,291.80	87,031.39
	4XX Purchased Property Services	380.56	0.00
	5XX Other Purchased Services	1,285.87	1,400.50
	6XX Supplies and Materials	228,908.79	282,366.34
	810 Dues and Fees	1,000.00	420.00

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

606,195.56 683,521.11



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12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance						37,200.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						662,714.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						683,521.11	(3)
Increase/Decrease of Reserve for Inventories							
This Year	9,402.31	Less Last Year	18,875.25		(4a)	-9,472.94	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00		(4b)	0.00	
						-9,472.94	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						6,920.39	(5)



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13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	22,717.79	3,985.95
1112 District Levy - Personal Property	1,245.52	860.47
1113 District Levy - Heavy Motor Vehicles	147.77	155.18
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	751.04	0.03
1190 Penalties and Interest on Taxes	199.60	171.65
1510 Interest Earnings	59.11	27.38
3440 State HB20/SB417 Prop Tax Reimb	416.62	244.00

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

25,537.45	5,444.66
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	200.00	4,900.00
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	22,466.00	0.00

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

22,666.00	4,900.00
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Schedule of Changes Worksheet

Beginning Fund Balance	1,801.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,444.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,900.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	2,346.41	(5)



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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	4,242.46	8,524.47
2240 County Retirement Distribution	553,907.81	590,286.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	558,150.27	598,811.31

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	235,957.86	241,271.89
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	29,014.76	30,146.15
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	5,530.58	5,723.25
222X Educational Media Services		
2XX Personal Services - Employee Benefits	13,848.35	13,556.21
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	10,288.53	10,461.11
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	41,041.29	43,542.46
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	10,845.52	9,967.78
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	33,812.10	37,692.34
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	12,670.73	14,005.89
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	38,236.34	37,535.22
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	8,459.18	8,611.29
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	2,769.18	3,262.02
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,149.29	1,222.00
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	488.64	507.00



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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
280	Special Education - Local and State				
	35XX		Extracurricular - Athletics		
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	45,866.98	45,106.54
610	Adult Continuing Education Programs				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	1,341.34	1,363.54
710	School Sponsored Extracurricular Activities				
	27XX		Student Transportation Services		
		2XX	Personal Services - Employee Benefits	723.59	699.14
	34XX		Extracurricular - Activities		
		2XX	Personal Services - Employee Benefits	5,040.69	5,330.04
720	School Sponsored Athletics				
	27XX		Student Transportation Services		
		2XX	Personal Services - Employee Benefits	2,090.89	2,307.59
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	18,885.56	23,165.39
910	Food Services				
	31XX		Food Services		
		2XX	Personal Services - Employee Benefits	40,963.91	40,744.86

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

559,025.31 576,221.71



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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					224,488.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					598,811.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					576,221.71	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					247,077.85	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
013 E-Rate Reimbursement	
1510 Interest Earnings	688.35
1900 Other Revenue from Local Sources	12,219.30
013 Subtotal	12,907.65
015 Care Donation	
1510 Interest Earnings	6.34
019 Applicant Fingerprinting	
1510 Interest Earnings	1.10
1900 Other Revenue from Local Sources	74.00
019 Subtotal	75.10
021 State OTO Allocation	
1510 Interest Earnings	188.16
024 Don K Youth Fund	
1510 Interest Earnings	7.63
025 Jobs for Montana Graduates	
1510 Interest Earnings	469.42
3290 State - Other State Grants	6,000.00
025 Subtotal	6,469.42
044 H.S. Library	
1510 Interest Earnings	158.72
1920 Contributions/Donations from Private Sources	387.01
044 Subtotal	545.73
047 Hemmer Football Endowment	
1510 Interest Earnings	32.32
048 Art Endowment	
1510 Interest Earnings	10.02
051 Indirect Costs	
1510 Interest Earnings	466.94
059 Energy Cost Relief	
1510 Interest Earnings	136.24
3630 OTO State Energy Cost Relief & Transportation	11,887.25
059 Subtotal	12,023.49



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
070 District 800 Monies	
1510 Interest Earnings	293.61
1900 Other Revenue from Local Sources	6,123.31
070 Subtotal	6,416.92
080 CTE VOED	
1510 Interest Earnings	61.50
245 FY05 Secondary VOED	
1510 Interest Earnings	24.21
246 FY06 Secondary VOED	
1510 Interest Earnings	296.78
3900 State Career & Technical Ed Entitlement	5,798.70
246 Subtotal	6,095.48
405 Title I, Part G, Advanced Placement	
4290 Title I, Part G, Advanced Placement	742.96
406 Title I, Part G, Advanced Placement	
4290 Title I, Part G, Advanced Placement	5,339.33
826 FY06 Carl Perkins VOED	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	52,522.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	103,935.20

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

PRC Program Function Object	2006 Value
013 E-Rate Reimbursement	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	326.49
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	12,450.49
2XX Personal Services - Employee Benefits	1,309.77
5XX Other Purchased Services	275.20
222X Educational Media Services	
1XX Personal Services - Salaries	809.92
2XX Personal Services - Employee Benefits	4.57



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
3XX Purchased Professional and Technical Services	95.48
	15,271.92
013 Subtotal	
021 State OTO Allocation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
8XX Other Expenditures	938.46
025 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	1,765.28
27XX Student Transportation Services	
1XX Personal Services - Salaries	781.13
2XX Personal Services - Employee Benefits	54.15
6XX Supplies and Materials	255.34
	2,855.90
044 H.S. Library	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
6XX Supplies and Materials	183.51
051 Indirect Costs	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
3XX Purchased Professional and Technical Services	858.00
059 Energy Cost Relief	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	12,023.49
070 District 800 Monies	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	700.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	5,245.00
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	123.19
2XX Personal Services - Employee Benefits	26.61
	6,094.80
070 Subtotal	6,094.80
080 CTE VOED	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	3,005.30
245 FY05 Secondary VOED	
394 State Career & Technical Ed Entitlement - Family & Consu	
1XXX Instruction	
6XX Supplies and Materials	1,122.08
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
6XX Supplies and Materials	1,167.08
	2,289.16
245 Subtotal	2,289.16
246 FY06 Secondary VOED	
394 State Career & Technical Ed Entitlement - Family & Consu	
1XXX Instruction	
5XX Other Purchased Services	1,028.89
6XX Supplies and Materials	1,171.72
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
6XX Supplies and Materials	1,238.59
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	2,359.50
	5,798.70
246 Subtotal	5,798.70



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
405 Title I, Part G, Advanced Placement	
429 Title I, Part G, Advanced Placement	
1XXX Instruction	
5XX Other Purchased Services	82.06
6XX Supplies and Materials	660.90
	742.96
405 Subtotal	742.96
406 Title I, Part G, Advanced Placement	
429 Title I, Part G, Advanced Placement	
1XXX Instruction	
5XX Other Purchased Services	5,339.33
826 FY06 Carl Perkins VOED	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	24,815.94
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	6,459.46
2XX Personal Services - Employee Benefits	1,058.57
222X Educational Media Services	
1XX Personal Services - Salaries	15,227.00
2XX Personal Services - Employee Benefits	4,961.03
	52,522.00
826 Subtotal	52,522.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 107,923.53



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					66,470.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					103,935.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					107,923.53	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	7,756.18	Less Last Year	0.00	(4b)	7,756.18	
					7,756.18	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					70,238.49	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
013 E-Rate Reimbursement	12,907.65	15,271.92	-2,364.27
015 Care Donation	6.34	0.00	6.34
019 Applicant Fingerprinting	75.10	0.00	75.10
021 State OTO Allocation	188.16	938.46	-750.30
024 Don K Youth Fund	7.63	0.00	7.63
025 Jobs for Montana Graduates	6,469.42	2,855.90	3,613.52
044 H.S. Library	545.73	183.51	362.22
047 Hemmer Football Endowment	32.32	0.00	32.32
048 Art Endowment	10.02	0.00	10.02
051 Indirect Costs	466.94	858.00	-391.06
059 Energy Cost Relief	12,023.49	12,023.49	0.00
070 District 800 Monies	6,416.92	6,094.80	322.12
080 CTE VOED	61.50	3,005.30	-2,943.80
245 FY05 Secondary VOED	24.21	2,289.16	-2,264.95
246 FY06 Secondary VOED	6,095.48	5,798.70	296.78
405 Title I, Part G, Advanced Placement	742.96	742.96	0.00
406 Title I, Part G, Advanced Placement	5,339.33	5,339.33	0.00
826 FY06 Carl Perkins VOED	52,522.00	52,522.00	0.00
Total	103,935.20	107,923.53	-3,988.33



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17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	15.61	5,740.03
1112 District Levy - Personal Property	14.03	51.99
1113 District Levy - Heavy Motor Vehicles	0.00	0.18
1190 Penalties and Interest on Taxes	10.13	10.77
1340 Fees for Adult Education	3,145.00	4,035.00
1510 Interest Earnings	1,194.37	2,076.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,379.14	11,914.12

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

PRC Program Function Object	2005 Value	2006 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	9,826.70	10,359.64
2XX Personal Services - Employee Benefits	1,726.63	1,772.57
5XX Other Purchased Services	0.00	46.55
6XX Supplies and Materials	507.22	576.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	12,060.55	12,755.52

Schedule of Changes Worksheet

Beginning Fund Balance	54,567.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,914.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,755.52	(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)	53,726.59	(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	35,260.00	38,730.00
1510	Interest Earnings	256.81	531.48
3260	State Driver's Education Reimbursement	20,364.08	17,071.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>55,880.89</u>	<u>56,332.93</u>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	33,768.80	36,752.09
2XX Personal Services - Employee Benefits	13,515.29	13,918.51
4XX Purchased Property Services	605.61	142.90
5XX Other Purchased Services	3,607.98	3,555.77
6XX Supplies and Materials	2,365.48	3,625.35
8XX Other Expenditures	270.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>54,133.16</u>	<u>57,994.62</u>

Schedule of Changes Worksheet

Beginning Fund Balance	29,151.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	56,332.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	57,994.62	(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)	27,489.80	(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	199.20	390.39
1910 Rentals	470.00	670.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	669.20	1,060.39

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	646.97	1,250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	646.97	1,250.00

Schedule of Changes Worksheet

Beginning Fund Balance	10,000.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,060.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,250.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,810.39	(5)



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21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	748.54	1,531.88
5300 Operating Transfers from Other Funds	19,231.26	5,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	19,979.80	6,531.88

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	1,372.65	2,158.04
2XX Personal Services - Employee Benefits	9.89	12.27
25XX Support Services - Business		
1XX Personal Services - Salaries	5,953.97	494.39
2XX Personal Services - Employee Benefits	42.90	2.81
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	3,580.34	6,092.39
2XX Personal Services - Employee Benefits	316.44	421.98
27XX Student Transportation Services		
1XX Personal Services - Salaries	689.74	715.93
2XX Personal Services - Employee Benefits	60.96	4.59
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	89.06	0.00
2XX Personal Services - Employee Benefits	7.87	0.00
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	8,475.35	554.94
2XX Personal Services - Employee Benefits	749.08	3.15
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	21,348.25	10,460.49



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21 - Compensated Absence Fund

Schedule of Changes Worksheet

Beginning Fund Balance					42,224.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,531.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					10,460.49	(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)					38,296.23	(5)



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26 - Impact Aid Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	3,393.15	6,358.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,393.15	6,358.00

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
222X Educational Media Services		
1XX Personal Services - Salaries	9,873.31	10,562.27
2XX Personal Services - Employee Benefits	1,759.50	1,734.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	11,632.81	12,296.31

Schedule of Changes Worksheet

Beginning Fund Balance	169,650.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,358.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,296.31	(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)	163,711.81	(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	706.47	1,436.20
3281 State Technology Aid	20,321.02	31,061.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21,027.49	32,497.60

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	3,960.58
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	11,825.88	12,443.02
2XX Personal Services - Employee Benefits	1,285.68	1,309.01
3XX Purchased Professional and Technical Services	0.00	792.00
6XX Supplies and Materials	0.00	2,711.00
222X Educational Media Services		
1XX Personal Services - Salaries	5,413.37	6,078.24
2XX Personal Services - Employee Benefits	694.89	874.52
4XX Purchased Property Services	0.00	14.85
6XX Supplies and Materials	0.00	11,092.94
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	0.00	162.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	19,219.82	39,438.32



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28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance						28,471.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						32,497.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						39,438.32	(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)						21,531.04	(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	831.07	2,178.95
3445 State Combined Fund School Block Grant	26,571.48	26,773.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	27,402.55	28,952.37

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	11,825.88	12,450.49
2XX Personal Services - Employee Benefits	1,285.68	1,309.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	13,111.56	13,760.26

Schedule of Changes Worksheet

Beginning Fund Balance	48,481.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28,952.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,760.26	(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)	63,673.62	(5)



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45 - Permanent Endowment Fund

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

PRC Revenue		2005 Value	2006 Value
031 Ruder Endowment - Academics			
1510	Interest Earnings	426.39	859.01
1520	Dividends on Investments	895.20	968.31
1530	Net Increase (Decrease) in the Fair Value of Investments	502.87	-1,103.42
9710	Residual Equity Transfers In	31,021.77	0.00
	031 Subtotal	32,846.23	723.90
032 Ruder Endowment - Supt. Grant			
1510	Interest Earnings	875.44	2,217.51
1520	Dividends on Investments	291.81	0.00
9710	Residual Equity Transfers In	60,005.63	0.00
	032 Subtotal	61,172.88	2,217.51
043 Wildcat Athletic Endowment			
1510	Interest Earnings	2,112.32	5,680.14
1920	Contributions/Donations from Private Sources	36,874.00	46,412.35
9710	Residual Equity Transfers In	80,861.47	0.00
	043 Subtotal	119,847.79	52,092.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		213,866.90	55,033.90

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

PRC Program Function Object		2005 Value	2006 Value
031 Ruder Endowment - Academics			
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
5XX	Other Purchased Services	500.00	750.00
032 Ruder Endowment - Supt. Grant			
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
6XX	Supplies and Materials	2,333.00	125.00
043 Wildcat Athletic Endowment			
720	School Sponsored Athletics		
35XX	Extracurricular - Athletics		
5XX	Other Purchased Services	357.00	0.00



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45 - Permanent Endowment Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		6XX	Supplies and Materials	6,951.71	7,152.23
		7XX	Property and Equipment Acquisition	0.00	2,000.00
			043 Subtotal	<u>7,308.71</u>	<u>9,152.23</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u><u>10,141.71</u></u>	<u><u>10,027.23</u></u>

Schedule of Changes Worksheet

Beginning Fund Balance					203,725.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					55,033.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					10,027.23	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					248,731.86	(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	619.24	1,249.34
1900 Other Revenue from Local Sources	50.00	165.00
5200 Sale or Compensation for Loss of Assets	384.44	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,053.68	1,414.34

Schedule of Changes Worksheet

Beginning Fund Balance	32,279.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,414.34	(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)	33,694.20	(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
1112	District Levy - Personal Property	61.75	20.92
1190	Penalties and Interest on Taxes	29.48	16.41
1510	Interest Earnings	3,463.16	7,005.03
3440	State HB20/SB417 Prop Tax Reimb	3,259.02	2,444.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,813.41	9,486.62

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
	4XX Purchased Property Services	0.00	2,047.37
	6XX Supplies and Materials	0.00	1,575.50
	7XX Property and Equipment Acquisition	0.00	8,050.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		0.00	11,672.87

Schedule of Changes Worksheet

Beginning Fund Balance				184,479.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				9,486.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				11,672.87	(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)				182,293.52	(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
030 Ruder Endowment - Scholarships			
1510	Interest Earnings	648.49	1,228.69
1520	Dividends on Investments	2,377.36	1,994.76
1530	Net Increase (Decrease) in the Fair Value of Investments	1,605.18	-2,647.50
	030 Subtotal	4,631.03	575.95
040 Robison Scholarship Endowment			
1510	Interest Earnings	204.89	407.50
1920	Contributions/Donations from Private Sources	100.00	0.00
9710	Residual Equity Transfers In	10,466.74	0.00
	040 Subtotal	10,771.63	407.50
042 General Scholarship			
1510	Interest Earnings	15.37	14.29
1520	Dividends on Investments	10.69	40.63
1530	Net Increase (Decrease) in the Fair Value of Investments	0.00	1,403.96
1920	Contributions/Donations from Private Sources	100.00	0.00
9710	Residual Equity Transfers In	5,536.19	0.00
	042 Subtotal	5,662.25	1,458.88
045 Musicians Scholarship Endowment			
1510	Interest Earnings	34.13	56.60
9710	Residual Equity Transfers In	1,924.27	0.00
	045 Subtotal	1,958.40	56.60
049 Hemmer Scholarship			
1510	Interest Earnings	157.09	316.84
1920	Contributions/Donations from Private Sources	100.00	35.72
9710	Residual Equity Transfers In	8,000.00	0.00
	049 Subtotal	8,257.09	352.56
050 Hoffmann Scholarship Endowment			
1510	Interest Earnings	592.59	1,174.12
9710	Residual Equity Transfers In	30,368.34	0.00
	050 Subtotal	30,960.93	1,174.12



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81 - Private Purpose Trust (spend interest only)

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	62,241.33	4,025.61
--	-----------	----------

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

PRC Program Function Object	2005 Value	2006 Value
030 Ruder Endowment - Scholarships		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
8XX Other Expenditures	5,000.00	3,750.00
031 Ruder Endowment - Academics		
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	31,021.77	0.00
032 Ruder Endowment - Supt. Grant		
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	60,005.63	0.00
040 Robison Scholarship Endowment		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
8XX Other Expenditures	254.00	0.00
042 General Scholarship		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
8XX Other Expenditures	100.00	500.00
045 Musicians Scholarship Endowment		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
8XX Other Expenditures	200.00	661.54
049 Hemmer Scholarship		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
8XX Other Expenditures	0.00	500.00



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

PRC Program Function Object	2005 Value	2006 Value
050 Hoffmann Scholarship Endowment		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
8XX Other Expenditures	200.00	450.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	96,781.40	5,861.54

Schedule of Changes Worksheet

Beginning Fund Balance	129,148.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,025.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,861.54	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	127,312.46	(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
1700 Student Extracurricular Activity Receipts	327,287.25	361,161.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	327,287.25	361,161.25

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	345,238.21	361,861.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	345,238.21	361,861.97

Schedule of Changes Worksheet

Beginning Fund Balance	159,517.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	361,161.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	361,861.97	(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)	158,816.51	(5)



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85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue		2005 Value	2006 Value
018 MQEC			
1510	Interest Earnings	4,489.41	4,026.23
1900	Other Revenue from Local Sources	100,725.00	166,930.00
9710	Residual Equity Transfers In	248,960.32	0.00
	018 Subtotal	<u>354,174.73</u>	<u>170,956.23</u>
033 Speech/Debate Scholarship Fund			
1510	Interest Earnings	0.00	5.77
1920	Contributions/Donations from Private Sources	0.00	710.00
	033 Subtotal	<u>0.00</u>	<u>715.77</u>
038 Campbell Award			
1510	Interest Earnings	4.99	0.48
039 Schulte Scholarship Endowment			
1510	Interest Earnings	128.41	342.79
1920	Contributions/Donations from Private Sources	1,775.00	819.00
	039 Subtotal	<u>1,903.41</u>	<u>1,161.79</u>
041 UPS/Canyon Scholarship			
1510	Interest Earnings	526.58	1,157.27
046 Coca Cola Scholarship			
1510	Interest Earnings	1.09	7.54
1920	Contributions/Donations from Private Sources	0.00	2,000.00
	046 Subtotal	<u>1.09</u>	<u>2,007.54</u>
052 S.D.#6 Employees Scholarship			
1510	Interest Earnings	33.49	158.80
1920	Contributions/Donations from Private Sources	2,032.00	3,424.00
	052 Subtotal	<u>2,065.49</u>	<u>3,582.80</u>
061 Trevor Seaman Memorial Scholarship			
1510	Interest Earnings	0.00	22.83
1920	Contributions/Donations from Private Sources	0.00	2,210.00
	061 Subtotal	<u>0.00</u>	<u>2,232.83</u>

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

358,676.29 181,814.71



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85 - Private Purpose Trust (spend principal & interest)

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

PRC	Program	Function	Object	2005 Value	2006 Value
018	MQEC				
	1XX		Regular Education Programs - Elementary/Secondary		
		23XX	Support Services - General Administration		
		6XX	Supplies and Materials	196,617.27	188,437.53
033	Speech/Debate Scholarship Fund				
	1XX		Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction		
		8XX	Other Expenditures	0.00	500.00
038	Campbell Award				
	1XX		Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction		
		8XX	Other Expenditures	0.00	250.00
039	Schulte Scholarship Endowment				
	1XX		Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction		
		8XX	Other Expenditures	500.00	0.00
040	Robison Scholarship Endowment				
	999		Undistributed		
		9999	Undistributed		
		971	Residual Equity Transfers Out	10,466.74	0.00
041	UPS/Canyon Scholarship				
	1XX		Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction		
		8XX	Other Expenditures	250.00	1,250.00
042	General Scholarship				
	999		Undistributed		
		9999	Undistributed		
		971	Residual Equity Transfers Out	5,536.19	0.00
043	Wildcat Athletic Endowment				
	999		Undistributed		
		9999	Undistributed		
		971	Residual Equity Transfers Out	80,861.47	0.00



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85 - Private Purpose Trust (spend principal & interest)

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

PRC	Program	Function	Object	2005 Value	2006 Value
044	H.S. Library				
	999	Undistributed			
		9999	Undistributed		
			971 Residual Equity Transfers Out	3,645.65	0.00
045	Musicians Scholarship Endowment				
	999	Undistributed			
		9999	Undistributed		
			971 Residual Equity Transfers Out	1,924.27	0.00
046	Coca Cola Scholarship				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			8XX Other Expenditures	0.00	1,500.00
047	Hemmer Football Endowment				
	999	Undistributed			
		9999	Undistributed		
			971 Residual Equity Transfers Out	834.80	0.00
048	Art Endowment				
	999	Undistributed			
		9999	Undistributed		
			971 Residual Equity Transfers Out	259.58	0.00
049	Hemmer Scholarship				
	999	Undistributed			
		9999	Undistributed		
			971 Residual Equity Transfers Out	8,000.00	0.00
050	Hoffmann Scholarship Endowment				
	999	Undistributed			
		9999	Undistributed		
			971 Residual Equity Transfers Out	30,368.34	0.00
052	S.D.#6 Employees Scholarship				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			8XX Other Expenditures	1,000.00	1,000.00



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85 - Private Purpose Trust (spend principal & interest)

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

PRC Program Function Object	2005 Value	2006 Value
061 Trevor Seaman Memorial Scholarship		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
8XX Other Expenditures	0.00	750.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	340,264.31	193,687.53

Schedule of Changes Worksheet

Beginning Fund Balance	195,161.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	181,814.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	193,687.53	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	183,288.23	(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	138,166.07	142,196.31
XX	39X 1XXX	112 Certified Teacher Staff Salaries	301,294.44	283,267.76
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	1,885,875.24	1,929,748.65
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	31,759.71	19,999.45
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	1,069.77	785.80
XX	XXX 26XX	41X Energy Utility Services	145,553.95	160,312.19
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	22,466.00	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	200.00	5,600.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	122,758.35
b. Related Services Block Grant Entitlement	40,913.55
c. Total Entitlements Subject to Reversion	163,671.90

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	217,683.63
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	406,819.79
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	251,885.73	0.00	0.00	0.00
280	1XXX	2XX	54,463.24	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	212.43	0.00	0.00	0.00
280	1XXX	6XX	1,074.23	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	61,761.48	0.00	0.00	0.00
280	21XX	2XX	7,924.62	0.00	0.00	0.00
280	21XX	3XX	3,383.10	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	21,712.38	0.00	0.00	0.00
280	24XX	2XX	2,749.31	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	132.00	0.00	0.00	0.00
280	24XX	5XX	370.86	0.00	0.00	0.00
280	24XX	6XX	1,150.41	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00
Totals			406,819.79	0.00	0.00	0.00 406,819.79



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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.



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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	2,601.00	0.00	0.00	2,601.00	0.00
Land Improvements	266,591.62	0.00	8,050.00	0.00	274,641.62
Buildings	3,560,070.80	0.00	0.00	2,789.99	3,557,280.81
Machinery And Equipment	949,887.90	0.00	101,191.44	21,193.75	1,029,885.59
Totals at historical cost	4,779,151.32	0.00	109,241.44	26,584.74	4,861,808.02
Less Accumulated depreciation for:					
Improvement Accum	256,228.27	0.00	998.43	0.00	257,226.70
Building Accum	2,074,094.06	0.00	78,158.02	1,395.00	2,150,857.08
Machinery And Equipment Accum	747,999.15	0.00	57,461.77	21,193.76	784,267.16
Total accumulated depreciation	3,078,321.48	0.00	136,618.22	22,588.76	3,192,350.94
Governmental activities, capital assets, net	1,700,829.84	0.00	-27,376.78	3,995.98	1,669,457.08

* 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)	14,685.17	0.00
Support Services Staff (22XX)	405.00	0.00	0.00
Financial Administration (25XX)	368.22	0.00	0.00
Operations and Maintenance (26XX)	6,986.35	0.00	0.00
Transportation (27XX)	37,926.94	0.00	0.00
Food Service (31XX)	3,945.43	0.00	0.00
Extracurricular (34XX, 35XX)	1,423.17	0.00	0.00
Unallocated	70,877.94	0.00	0.00
Total Depreciation for FY2006	136,618.22	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	140,749.45	5,922.16	0.00	0.00	146,671.61	63,209.89	83,461.72
Total Governmental Activity							
Long-Term Liabilities	140,749.45	5,922.16	0.00	0.00	146,671.61	63,209.89	83,461.72

* 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.