



Trustees' Financial Summary

FY2005-06

Submit ID: 0330-08528027

**15 Flathead County
0330 Bigfork Elem**

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 Eda Taylor

Phone #: (406) 837-7400

(Signature)

(Date)

Chair, Board of Trustees Maureen Averill

(Signature)

(Date)

County Superintendent Marcia Sheffels

(Signature)

(Date)

Software

Accounting Package: Black Mountain

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

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

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



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PRC	Title	Project Type	Project Number	CFDA #
001	Aggregate Reim/Indirects	LOCAL		Local
062	E-Rate	LOCAL		
108	Giftwrap Fundraiser	LOCAL		
110	8th grade class trip	LOCAL		
117	Misc donations	LOCAL	local	
118	Ravenwood	LOCAL		
130	Special Ed Donation	LOCAL		
136	Spirit Fund	LOCAL	local	
139	FOBS Donation	LOCAL		
145	Title II Part A	FEDERAL	1503301405	84.367
146	Title II Part A	FEDERAL	1503301406	84.367
152	Family Center	LOCAL	none	
156	Gifted and Talented	STATE	1503301306	State
165	Title IV, Part A, Safe & Drug-Free	FEDERAL	1503301605	84.186A
166	Title IV Safe and Drug-Free Schools	FEDERAL	1503301606	84.186A
226	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	5358A041852	84.358A
242	Montessori Donation	LOCAL	none	
315	Title I, Part A, Improving Basic Programs	FEDERAL	1503303105	84.010A
316	Title I, Part A, Improving Basic Programs	FEDERAL	1503303106	84.010A
329	Tobacco Use Prevention	STATE	1503309806	
330	Substance Abuse Program	LOCAL		
337	Misc donations	LOCAL	local	
363	OTO State Energy Cost Relief	STATE	none	
396	Title V Part A	FEDERAL	1503303906	84.298
605	Title II, Part D, Ed Technology	FEDERAL	1503306005	84.318
606	Title II, Part D, Ed Technology	FEDERAL	1503306006	84.318
776	IDEA Part B	FEDERAL	1503397706	84.027
910	Budget Amendment			



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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)	351,498.88	52,252.16	73,647.12	
02	Taxes Receivable - Real and Personal (120-149)	75,308.27	10,754.31	1.74	
03	Taxes Receivable - Protested (150-159)	4,832.82	690.09		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	35,045.84	8,328.66		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	466,685.81	72,025.22	73,648.86	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	55,000.91	5,180.03		
25	Deferred Revenue (680)	80,141.09	11,444.40	1.74	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	135,142.00	16,624.43	1.74	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	89,103.80	9,393.92		
48	Fund Balance for Budget (961-970)	242,440.01	46,006.87	73,647.12	
52	TOTAL FUND BALANCE/EQUITY	331,543.81	55,400.79	73,647.12	
53	TOTAL LIABILITIES AND FUND BALANCE	466,685.81	72,025.22	73,648.86	



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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)	-2,472.28	67,363.64	6,251.13	
02	Taxes Receivable - Real and Personal (120-149)	2,090.59			
03	Taxes Receivable - Protested (150-159)	118.50			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,022.07	42,790.88	58,235.19	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	758.88	110,154.52	64,486.32	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		6,465.56	8,258.24	
25	Deferred Revenue (680)	2,209.09		3,584.61	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,209.09	6,465.56	11,842.85	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			3,770.52	
48	Fund Balance for Budget (961-970)	-1,450.21	103,688.96	48,872.95	
52	TOTAL FUND BALANCE/EQUITY	-1,450.21	103,688.96	52,643.47	
53	TOTAL LIABILITIES AND FUND BALANCE	758.88	110,154.52	64,486.32	



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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)			5,037.33	13,707.66
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			5,037.33	13,707.66
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			478.51	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			478.51	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			4,558.82	13,707.66
52	TOTAL FUND BALANCE/EQUITY			4,558.82	13,707.66
53	TOTAL LIABILITIES AND FUND BALANCE			5,037.33	13,707.66



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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)	1,934.69	51,265.14		83,713.80
02	Taxes Receivable - Real and Personal (120-149)				158.14
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	1,934.69	51,265.14		83,871.94
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				158.14
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				158.14
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)	1,934.69	51,265.14		83,713.80
52	TOTAL FUND BALANCE/EQUITY	1,934.69	51,265.14		83,713.80
53	TOTAL LIABILITIES AND FUND BALANCE	1,934.69	51,265.14		83,871.94



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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)		1,525.53		
02	Taxes Receivable - Real and Personal (120-149)		14.20		
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		1,539.73		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		14.20		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		14.20		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		1,525.53		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		1,525.53		
53	TOTAL LIABILITIES AND FUND BALANCE		1,539.73		



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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)	.71		18,487.09	
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	.71		18,487.09	
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	.71		18,487.09	
53	TOTAL LIABILITIES AND FUND BALANCE	.71		18,487.09	



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



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



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



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01 - General Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	1,077,875.23	1,177,548.70
1190	Penalties and Interest on Taxes	8,071.50	6,058.62
1510	Interest Earnings	6,412.84	14,878.71
1900	Other Revenue from Local Sources	218.69	511.83
1920	Contributions/Donations from Private Sources	0.00	85.59
3110	Direct State Aid	955,380.52	1,067,242.74
3115	State Spec Ed Allowable Cost Pymt to Districts	80,552.76	90,065.78
3440	State HB20/SB417 Prop Tax Reimb	4,584.64	3,460.31
3444	State School Block Grant	138,164.43	139,214.48
6100	Material Prior Period Revenue Adjustments	1,311.53	1,922.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,272,572.14</u>	<u>2,500,989.13</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	1,097,713.08	1,235,846.70
2XX	Personal Services - Employee Benefits	98,143.05	106,589.46
3XX	Purchased Professional and Technical Services	6,951.00	4,059.00
4XX	Purchased Property Services	10,526.74	11,193.61
5XX	Other Purchased Services	10,437.80	8,743.80
6XX	Supplies and Materials	106,511.19	112,412.74
810	Dues and Fees	188.00	259.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	78,131.88	86,057.76
2XX	Personal Services - Employee Benefits	6,346.31	8,538.59
3XX	Purchased Professional and Technical Services	305.00	0.00
5XX	Other Purchased Services	0.00	999.81
6XX	Supplies and Materials	3,479.66	2,405.64
810	Dues and Fees	340.00	360.00
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	0.00	6,438.98
3XX	Purchased Professional and Technical Services	1,140.95	0.00
5XX	Other Purchased Services	492.66	1,557.00
6XX	Supplies and Materials	581.03	0.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	35,094.96	24,939.00
2XX	Personal Services - Employee Benefits	3,897.53	1,757.97
3XX	Purchased Professional and Technical Services	0.00	1,468.00



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		5XX	Other Purchased Services	0.00	58.85
		6XX	Supplies and Materials	10,685.38	16,395.47
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	53,944.46	52,784.33
		2XX	Personal Services - Employee Benefits	6,444.77	6,558.94
		3XX	Purchased Professional and Technical Services	1,925.50	4,472.41
		4XX	Purchased Property Services	1,277.74	2,572.08
		5XX	Other Purchased Services	8,110.49	8,390.11
		6XX	Supplies and Materials	8,280.83	4,201.59
		810	Dues and Fees	317.50	643.00
		8XX	Other Expenditures	102.63	44.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	139,103.04	151,584.89
		2XX	Personal Services - Employee Benefits	27,175.14	26,774.65
		4XX	Purchased Property Services	1,739.04	2,154.00
		5XX	Other Purchased Services	6,319.44	10,288.91
		6XX	Supplies and Materials	4,273.08	6,813.82
		810	Dues and Fees	809.00	805.00
		8XX	Other Expenditures	42.25	40.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	45,828.04	52,702.78
		2XX	Personal Services - Employee Benefits	5,714.69	6,315.67
		3XX	Purchased Professional and Technical Services	8,546.00	9,040.50
		5XX	Other Purchased Services	233.85	140.85
		6XX	Supplies and Materials	2,854.72	2,819.61
		810	Dues and Fees	87.50	0.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	94,475.01	104,005.22
		2XX	Personal Services - Employee Benefits	14,873.45	18,636.22
		3XX	Purchased Professional and Technical Services	0.00	4,343.00
		4XX	Purchased Property Services	99,637.44	124,123.53
		5XX	Other Purchased Services	15,868.50	16,036.50
		6XX	Supplies and Materials	17,629.28	37,052.63
		810	Dues and Fees	0.00	30.00
		8XX	Other Expenditures	0.00	21.47
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	3,013.01	2,911.98
		2XX	Personal Services - Employee Benefits	168.87	223.47
		5XX	Other Purchased Services	71.45	99.78
		6XX	Supplies and Materials	1,086.12	1,398.00



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15 Flathead County
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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
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	116,497.37	90,605.71
		2XX	Personal Services - Employee Benefits	16,283.39	11,763.59
		3XX	Purchased Professional and Technical Services	1,250.00	0.00
		5XX	Other Purchased Services	72.95	0.00
		6XX	Supplies and Materials	278.48	123.64
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	26,175.40	25,717.74
		2XX	Personal Services - Employee Benefits	3,061.26	3,592.00
		3XX	Purchased Professional and Technical Services	925.05	662.76
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	13,185.48	15,565.08
		2XX	Personal Services - Employee Benefits	1,102.74	159.79
		6XX	Supplies and Materials	228.68	118.68
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	13,274.01	13,804.92
		2XX	Personal Services - Employee Benefits	1,306.44	1,423.02
		4XX	Purchased Property Services	292.95	0.00
		6XX	Supplies and Materials	1,213.31	1,551.15
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	2,157.49	2,992.22
		2XX	Personal Services - Employee Benefits	115.47	231.83
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	4,763.99	3,131.99
		2XX	Personal Services - Employee Benefits	20.86	32.16
		5XX	Other Purchased Services	908.92	1,279.59
		6XX	Supplies and Materials	252.53	50.75
		810	Dues and Fees	1,009.00	640.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	3,938.86	2,911.67
		2XX	Personal Services - Employee Benefits	216.46	215.92
		5XX	Other Purchased Services	104.69	71.11
		6XX	Supplies and Materials	946.76	921.65
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	15,998.00	13,884.00



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	66.98	137.62
		3XX	Purchased Professional and Technical Services	1,600.00	1,600.00
		4XX	Purchased Property Services	401.08	470.16
		6XX	Supplies and Materials	3,323.60	7,604.68
910	Budget Amendment				
	1XX	Regular Education Programs - Elementary/Secondary			
		221X	Improvement of Instruction Services		
		5XX	Other Purchased Services	2,369.32	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,274,260.58	2,489,373.75

Schedule of Changes Worksheet

Beginning Fund Balance					264,875.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,500,989.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,489,373.75	(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	89,103.80	Less Last Year	34,050.66	(4b)	55,053.14	
					55,053.14	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					331,543.81	(5)



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10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	153,757.89	167,857.74
1190 Penalties and Interest on Taxes	1,196.42	875.82
1510 Interest Earnings	1,067.90	1,979.22
1900 Other Revenue from Local Sources	183.98	340.50
2220 County On-Schedule Trans Reimb	39,917.41	35,335.27
3210 State On-Schedule Trans Reimb	40,215.14	35,263.85
3440 State HB20/SB417 Prop Tax Reimb	600.37	433.21
3444 State School Block Grant	9,060.59	9,129.45
6100 Material Prior Period Revenue Adjustments	750.58	500.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	246,750.28	251,715.34

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	4,473.58	4,368.79
2XX Personal Services - Employee Benefits	475.70	497.38
25XX Support Services - Business		
1XX Personal Services - Salaries	2,582.67	2,686.00
2XX Personal Services - Employee Benefits	255.50	269.66
27XX Student Transportation Services		
1XX Personal Services - Salaries	47,887.67	50,481.58
2XX Personal Services - Employee Benefits	11,137.54	13,409.56
3XX Purchased Professional and Technical Services	1,941.50	1,476.20
4XX Purchased Property Services	4,052.76	6,676.54
5XX Other Purchased Services	109,359.65	114,520.93
6XX Supplies and Materials	10,095.58	13,318.17
7XX Property and Equipment Acquisition	34,275.00	47,850.00
52XX Capital Leases or Long Term Notes with Board of Investm		
840 Principal On Debt	6,314.29	0.00
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	11,571.86	5,914.47
2XX Personal Services - Employee Benefits	2,504.78	2,285.78
4XX Purchased Property Services	1,801.36	380.56
5XX Other Purchased Services	0.00	1,476.50
6XX Supplies and Materials	2,661.66	2,961.38



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10 - Transportation Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	251,391.10	268,573.50
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Schedule of Changes Worksheet

Beginning Fund Balance	74,695.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	251,715.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	268,573.50	(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 9,393.92 Less Last Year 11,830.37 (4b)	-2,436.45	
	-2,436.45	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	55,400.79	(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
1510 Interest Earnings	1,275.97	2,681.71
1900 Other Revenue from Local Sources	0.00	2,675.00
3440 State HB20/SB417 Prop Tax Reimb	73.71	55.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,349.68	5,411.99

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	19,652.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	19,652.00	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	68,235.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,411.99	(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)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	73,647.12	(5)



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13 - Tuition Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	5,806.17	33,310.88
1190	Penalties and Interest on Taxes	85.47	75.61
1510	Interest Earnings	16.16	42.83
3440	State HB20/SB417 Prop Tax Reimb	51.10	33.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5,958.90</u>	<u>33,462.78</u>

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		
	5XX Other Purchased Services	5,775.00	35,578.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>5,775.00</u>	<u>35,578.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				665.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				33,462.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				35,578.00	(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)				-1,450.21	(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	1,744.00	2,977.51
2240 County Retirement Distribution	234,733.19	298,554.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	236,477.19	301,532.13

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	162,623.48	193,001.28
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	11,741.91	12,267.33
222X Educational Media Services		
2XX Personal Services - Employee Benefits	5,061.78	1,671.85
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	8,570.26	8,536.31
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	20,134.28	22,213.22
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	6,859.26	7,717.19
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	13,869.70	15,209.00
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	6,524.47	7,079.34
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	16,458.88	13,669.41
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,945.22	2,723.77
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,532.79	862.91
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,921.61	2,375.26



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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
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	1,875.31	1,955.49
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	197.63	345.66
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	726.97	365.89
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	524.24	398.49
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	2,093.21	1,525.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				264,661.00	291,917.57

Schedule of Changes Worksheet

Beginning Fund Balance	94,074.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	301,532.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	291,917.57	(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)	103,688.96	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
001 Aggregate Reim/Indirects	
1510 Interest Earnings	802.63
6100 Material Prior Period Revenue Adjustments	533.32
001 Subtotal	1,335.95
062 E-Rate	
1900 Other Revenue from Local Sources	3,868.81
108 Giftwrap Fundraiser	
1920 Contributions/Donations from Private Sources	9,465.00
110 8th grade class trip	
1920 Contributions/Donations from Private Sources	6,682.40
117 Misc donations	
1920 Contributions/Donations from Private Sources	3,000.00
118 Ravenwood	
1920 Contributions/Donations from Private Sources	4,128.95
130 Special Ed Donation	
1920 Contributions/Donations from Private Sources	1,250.00
136 Spirit Fund	
1920 Contributions/Donations from Private Sources	2,743.74
139 FOBS Donation	
1920 Contributions/Donations from Private Sources	2,593.00
145 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	786.50
146 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	78,253.40
156 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	2,105.00
165 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	708.03
166 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	4,763.39
226 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	22,226.00
315 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	5,519.91
316 Title I, Part A, Improving Basic Programs	



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
4200 Title I, Part A, Improving Basic Programs	162,727.79
329 Tobacco Use Prevention	
3290 State - Other State Grants	2,151.04
330 Substance Abuse Program	
1920 Contributions/Donations from Private Sources	5,280.00
337 Misc donations	
1900 Other Revenue from Local Sources	150.00
1920 Contributions/Donations from Private Sources	4,831.00
9710 Residual Equity Transfers In	150.71
337 Subtotal	5,131.71
363 OTO State Energy Cost Relief	
3630 OTO State Energy Cost Relief & Transportation	6,541.35
396 Title V Part A	
4350 Title V, Part A, Innovative Programs	4,816.00
606 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	5,183.00
776 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	84,704.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	425,964.97

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

PRC Program Function Object	2006 Value
062 E-Rate	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	645.00
6XX Supplies and Materials	2,647.78
062 Subtotal	3,292.78
108 Giftwrap Fundraiser	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	365.00
6XX Supplies and Materials	4,803.00



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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	
108 Subtotal	5,168.00
110 8th grade class trip	
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services 6XX Supplies and Materials	2,827.88 2,695.20
110 Subtotal	5,523.08
117 Misc donations	
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	37.00
118 Ravenwood	
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 3XX Purchased Professional and Technical Services 6XX Supplies and Materials	4,343.00 154.26
118 Subtotal	4,497.26
130 Special Ed Donation	
280 Special Education - Local and State 1XXX Instruction 6XX Supplies and Materials	933.28
136 Spirit Fund	
1XX Regular Education Programs - Elementary/Secondary 24XX Support Services - School Administration 6XX Supplies and Materials	1,218.45
139 FOBS Donation	
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	2,674.11



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
145 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	280.00
2XX Personal Services - Employee Benefits	45.34
3XX Purchased Professional and Technical Services	272.16
5XX Other Purchased Services	189.00
	786.50
145 Subtotal	
146 Title II Part A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	16,171.00
2XX Personal Services - Employee Benefits	11,927.00
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	30,083.93
2XX Personal Services - Employee Benefits	8,561.92
5XX Other Purchased Services	11,460.87
6XX Supplies and Materials	48.68
	78,253.40
146 Subtotal	
152 Family Center	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	46.72
156 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
5XX Other Purchased Services	2,105.00
165 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
1XX Personal Services - Salaries	708.03



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
166 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
2XX Personal Services - Employee Benefits	4,469.19
5XX Other Purchased Services	294.20
	4,763.39
166 Subtotal	4,763.39
226 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	21,214.52
2XX Personal Services - Employee Benefits	1,011.48
	22,226.00
226 Subtotal	22,226.00
242 Montessori Donation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	22.20
315 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
3XX Purchased Professional and Technical Services	5,528.94
316 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	128,570.48
2XX Personal Services - Employee Benefits	30,413.70
3XX Purchased Professional and Technical Services	1,451.06
6XX Supplies and Materials	2,292.55
	162,727.79
316 Subtotal	162,727.79
329 Tobacco Use Prevention	
329 State Miscellaneous Grants	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,294.98
5XX Other Purchased Services	667.54



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	188.52
	2,151.04
329 Subtotal	
330 Substance Abuse Program	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	5,000.00
2XX Personal Services - Employee Benefits	67.79
	5,067.79
330 Subtotal	
337 Misc donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	4,954.13
363 OTO State Energy Cost Relief	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	6,541.35
396 Title V Part A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	2,007.00
2XX Personal Services - Employee Benefits	2,809.00
	4,816.00
396 Subtotal	
605 Title II, Part D, Ed Technology	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	0.27
606 Title II, Part D, Ed Technology	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
2XX Personal Services - Employee Benefits	3,446.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
420 Title I, Part A, Improving Basic Programs	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
1XX Personal Services - Salaries	1,737.00
	5,183.00
606 Subtotal	
776 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	49,790.96
2XX Personal Services - Employee Benefits	15,110.84
3XX Purchased Professional and Technical Services	5,648.00
6XX Supplies and Materials	598.52
21XX Support Services - Students	
1XX Personal Services - Salaries	6,869.93
2XX Personal Services - Employee Benefits	1,949.41
3XX Purchased Professional and Technical Services	3,436.55
6XX Supplies and Materials	1,044.79
	84,449.00
776 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 413,674.51



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					40,139.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					425,964.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					413,674.51	(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	3,770.52	Less Last Year	3,557.12	(4b)	213.40	
					213.40	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					52,643.47	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Aggregate Reim/Indirects	1,335.95	0.00	1,335.95
062 E-Rate	3,868.81	3,292.78	576.03
108 Giftwrap Fundraiser	9,465.00	5,168.00	4,297.00
110 8th grade class trip	6,682.40	5,523.08	1,159.32
117 Misc donations	3,000.00	37.00	2,963.00
118 Ravenwood	4,128.95	4,497.26	-368.31
130 Special Ed Donation	1,250.00	933.28	316.72
136 Spirit Fund	2,743.74	1,218.45	1,525.29
139 FOBS Donation	2,593.00	2,674.11	-81.11
145 Title II Part A	786.50	786.50	0.00
146 Title II Part A	78,253.40	78,253.40	0.00
152 Family Center	0.00	46.72	-46.72
156 Gifted and Talented	2,105.00	2,105.00	0.00
165 Title IV, Part A, Safe & Drug-Free	708.03	708.03	0.00
166 Title IV Safe and Drug-Free Schools	4,763.39	4,763.39	0.00
226 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	22,226.00	22,226.00	0.00
242 Montessori Donation	0.00	22.20	-22.20
315 Title I, Part A, Improving Basic Programs	5,519.91	5,528.94	-9.03
316 Title I, Part A, Improving Basic Programs	162,727.79	162,727.79	0.00
329 Tobacco Use Prevention	2,151.04	2,151.04	0.00
330 Substance Abuse Program	5,280.00	5,067.79	212.21
337 Misc donations	5,131.71	4,954.13	177.58



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15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
363 OTO State Energy Cost Relief	6,541.35	6,541.35	0.00
396 Title V Part A	4,816.00	4,816.00	0.00
605 Title II, Part D, Ed Technology	0.00	0.27	-0.27
606 Title II, Part D, Ed Technology	5,183.00	5,183.00	0.00
776 IDEA Part B	84,704.00	84,449.00	255.00
Total	<u>425,964.97</u>	<u>413,674.51</u>	<u>12,290.46</u>



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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	124.27	155.45
1910 Rentals	11,752.50	10,192.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>11,876.77</u>	<u>10,347.95</u>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	5,290.00	5,475.00
2XX Personal Services - Employee Benefits	295.07	416.35
4XX Purchased Property Services	6,149.20	375.00
7XX Property and Equipment Acquisition	0.00	2,640.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>11,734.27</u>	<u>8,906.35</u>

Schedule of Changes Worksheet

Beginning Fund Balance	9,266.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,347.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,906.35	(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	6,149.20	(4b)
	-6,149.20	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,558.82	(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	227.88	518.77
6100 Material Prior Period Revenue Adjustments	5.41	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	233.29	518.77

Schedule of Changes Worksheet

Beginning Fund Balance	13,188.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	518.77	(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)	13,707.66	(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	211.63	317.69
1900	Other Revenue from Local Sources	0.00	817.00
3281	State Technology Aid	9,180.94	14,846.14
6100	Material Prior Period Revenue Adjustments	0.00	800.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		9,392.57	16,780.83

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	3XX Purchased Professional and Technical Services	0.00	180.00
	4XX Purchased Property Services	800.00	2,705.00
	6XX Supplies and Materials	8,020.90	16,215.52
910	Budget Amendment		
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	6XX Supplies and Materials	0.00	1,449.34
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		8,820.90	20,549.86

Schedule of Changes Worksheet

Beginning Fund Balance		6,809.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		16,780.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		20,549.86	(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	1,105.50
			(4b)
		-1,105.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,934.69	(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	622.59	1,716.37
3445 State Combined Fund School Block Grant	14,263.14	14,371.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14,885.73	16,087.91

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		
6XX Supplies and Materials	2,710.21	333.50
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	4,729.63	1,185.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,439.84	1,519.38

Schedule of Changes Worksheet

Beginning Fund Balance	36,696.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,087.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,519.38	(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)	51,265.14	(5)



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50 - Debt Service Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	51.97	0.00
1190 Penalties and Interest on Taxes	45.40	0.00
1510 Interest Earnings	1,376.77	3,154.53
3440 State HB20/SB417 Prop Tax Reimb	589.67	442.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,063.81	3,596.78

Schedule of Changes Worksheet

Beginning Fund Balance	80,117.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,596.78	(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)	83,713.80	(5)



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61 - Building Reserve Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	61.35	13.42
1190	Penalties and Interest on Taxes	29.24	6.02
1510	Interest Earnings	559.09	179.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>649.68</u>	<u>198.56</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
	4XX Purchased Property Services	28,701.98	0.00
	6XX Supplies and Materials	16,187.68	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>44,889.66</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance					12,326.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					198.56	(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	11,000.00	(4b)	-11,000.00	
					-11,000.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,525.53	(5)



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81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	2.60	1.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2.60	1.33

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

PRC Program Function Object	2005 Value	2006 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	150.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	150.71

Schedule of Changes Worksheet

Beginning Fund Balance	150.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	150.71	(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)	0.71	(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	19,380.74	18,189.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	19,380.74	18,189.89

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	19,004.84	18,453.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	19,004.84	18,453.55

Schedule of Changes Worksheet

Beginning Fund Balance	18,750.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,189.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,453.55	(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)	18,487.09	(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	53,872.97	51,058.23
XX	39X 1XXX	112 Certified Teacher Staff Salaries	13,274.01	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	37,652.34	32,597.16
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	1,196,647.13	1,361,789.65
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	49,091.75	25,706.60
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	887.17	1,168.95
XX	XXX 26XX	41X Energy Utility Services	62,123.07	60,959.04
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	5,775.00	35,578.00
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	67,551.77
b. Related Services Block Grant Entitlement	22,514.01
c. Total Entitlements Subject to Reversion	90,065.78

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)]	119,787.48
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	132,465.44
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	90,605.71	0.00	0.00	0.00	
280	1XXX	2XX	11,763.59	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	0.00	0.00	0.00	0.00	
280	1XXX	6XX	123.64	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	25,717.74	0.00	0.00	0.00	
280	21XX	2XX	3,592.00	0.00	0.00	0.00	
280	21XX	3XX	662.76	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			132,465.44	0.00	0.00	0.00	132,465.44



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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	5,500.00	0.00	0.00	0.00	5,500.00
Buildings	2,741,185.34	0.00	3,140.00	48,215.01	2,696,110.33
Machinery And Equipment	493,933.36	0.00	58,971.84	51,339.50	501,565.70
Totals at historical cost	3,240,618.70	0.00	62,111.84	99,554.51	3,203,176.03
Less Accumulated depreciation for:					
Building Accum	0.00	0.00	1,482,905.77	0.00	1,482,905.77
Machinery And Equipment Accum	0.00	0.00	317,372.47	0.00	317,372.47
Total accumulated depreciation	0.00	0.00	1,800,278.24	0.00	1,800,278.24
Governmental activities, capital assets, net	3,240,618.70	0.00	-1,738,166.40	99,554.51	1,402,897.79

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

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

Depreciation by Function for FY2006	Governmental	Business-Type	Adjustments
	Activities	Activities	
Instruction (1XXX)	3,779.34	0.00	0.00
General Administration (23XX)	811.00	0.00	0.00
Operations and Maintenance (26XX)	3,674.38	0.00	0.00
Transportation (27XX)	24,271.26	0.00	0.00
Food Service (31XX)	438.50	0.00	0.00
Extracurricular (34XX, 35XX)	1,353.62	0.00	0.00
Total Depreciation for FY2006	34,328.10	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	181,627.00	190,280.00	0.00	181,627.00	190,280.00	0.00	190,280.00
Total Governmental Activity							
Long-Term Liabilities	181,627.00	190,280.00	0.00	181,627.00	190,280.00	0.00	190,280.00

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

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