



Trustees' Financial Summary

FY2005-06

Submit ID: 0341-56738586

**15 Flathead County
0341 Marion 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 Rae Mitchell

Phone #: (406) 854-2333

(Signature)

(Date)

Chair, Board of Trustees Jill Sargent

(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 #
136	Gifted and Talented	STATE	1503411306	State
145	Title II Part A	FEDERAL	1503411405	84.367
146	Title II Part A	FEDERAL	1503411406	84.367
210	Interest/Local	LOCAL		
215	Gifts/Fundraising	LOCAL		
263	Energy Cost Relief	STATE	150341	
315	Title I Improving Basic Programs	FEDERAL	1503413105	84.010A
316	Title I, Part A, Improving Basic Programs	FEDERAL	1503413106	84.010A
395	Title V Part A	FEDERAL	1503413905	84.298
396	Title V Part A	FEDERAL	1503413906	84.298
546	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	150341	84.358A
605	Title II, Part D, Ed Technology	FEDERAL	1503416005	84.318
606	Title II, Part D, Ed Technology	FEDERAL	1503416006	84.318
726	GEAR UP	FEDERAL	610-017	84.334
776	IDEA Part B	FEDERAL	1503417706	84.027



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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)	116,081.52	14,252.35		5,802.37
02	Taxes Receivable - Real and Personal (120-149)	29,855.17	3,885.24		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	145,936.69	18,137.59		5,802.37
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	29,855.17	3,885.24		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	29,855.17	3,885.24		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	35,548.66			
48	Fund Balance for Budget (961-970)	80,532.86	14,252.35		5,802.37
52	TOTAL FUND BALANCE/EQUITY	116,081.52	14,252.35		5,802.37
53	TOTAL LIABILITIES AND FUND BALANCE	145,936.69	18,137.59		5,802.37



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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)	59.96	29,721.14	34,539.94	
02	Taxes Receivable - Real and Personal (120-149)	5.74			
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	65.70	29,721.14	34,539.94	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	5.74		12,871.25	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	5.74		12,871.25	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	59.96	29,721.14	21,668.69	
52	TOTAL FUND BALANCE/EQUITY	59.96	29,721.14	21,668.69	
53	TOTAL LIABILITIES AND FUND BALANCE	65.70	29,721.14	34,539.94	



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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)				238.11
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				238.11
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)				238.11
52	TOTAL FUND BALANCE/EQUITY				238.11
53	TOTAL LIABILITIES AND FUND BALANCE				238.11



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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)	8,034.02	8,115.34		33.92
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	8,034.02	8,115.34		33.92
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)	242.89			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	7,791.13	8,115.34		33.92
52	TOTAL FUND BALANCE/EQUITY	8,034.02	8,115.34		33.92
53	TOTAL LIABILITIES AND FUND BALANCE	8,034.02	8,115.34		33.92



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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)		6,893.95		
02	Taxes Receivable - Real and Personal (120-149)		1,389.62		
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		8,283.57		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,389.62		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		1,389.62		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		6,893.95		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		6,893.95		
53	TOTAL LIABILITIES AND FUND BALANCE		8,283.57		



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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)			12,524.36	
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			12,524.36	
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			12,524.36	
53	TOTAL LIABILITIES AND FUND BALANCE			12,524.36	



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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)	3,974.56	4,238.70		
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	3,974.56	4,238.70		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	3,974.56	4,238.70		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	3,974.56	4,238.70		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	3,974.56	4,238.70		



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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	282,260.94	307,982.65
1112 District Levy - Personal Property	7,252.91	8,335.69
1113 District Levy - Heavy Motor Vehicles	23.72	337.74
1190 Penalties and Interest on Taxes	2,749.95	3,395.37
1510 Interest Earnings	1,978.45	4,501.67
1910 Rentals	0.00	15.00
1945 Fees - Users/Resale of Supplies	0.00	74.20
3110 Direct State Aid	241,422.65	259,502.64
3115 State Spec Ed Allowable Cost Pymt to Districts	23,026.42	22,363.05
3120 State Guaranteed Tax Base Aid	9,275.88	2,370.99
3440 State HB20/SB417 Prop Tax Reimb	262.49	201.80
3444 State School Block Grant	22,202.98	22,371.72
6100 Material Prior Period Revenue Adjustments	355.07	1,665.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	590,811.46	633,117.85

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	273,534.23	288,032.25
2XX Personal Services - Employee Benefits	43,451.00	42,296.27
3XX Purchased Professional and Technical Services	754.09	1,880.55
4XX Purchased Property Services	6,520.35	1,448.53
5XX Other Purchased Services	532.60	0.00
6XX Supplies and Materials	27,021.46	26,676.42
7XX Property and Equipment Acquisition	0.00	5,000.00
810 Dues and Fees	0.00	59.00
8XX Other Expenditures	715.40	647.12
21XX Support Services - Students		
1XX Personal Services - Salaries	0.00	8,074.70
2XX Personal Services - Employee Benefits	0.00	99.91
3XX Purchased Professional and Technical Services	0.00	1,395.00
6XX Supplies and Materials	0.00	195.60
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	6,000.00	0.00
2XX Personal Services - Employee Benefits	61.77	0.00
3XX Purchased Professional and Technical Services	2,500.00	3,687.51
222X Educational Media Services		
1XX Personal Services - Salaries	12,389.50	13,209.50



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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			
		2XX	Personal Services - Employee Benefits	2,411.06	2,431.44
		3XX	Purchased Professional and Technical Services	0.00	142.50
		4XX	Purchased Property Services	5.50	0.00
		6XX	Supplies and Materials	1,196.99	1,174.39
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	14,185.20	16,852.44
		2XX	Personal Services - Employee Benefits	146.05	208.51
		3XX	Purchased Professional and Technical Services	2,282.46	369.99
		5XX	Other Purchased Services	4,959.58	9,836.71
		6XX	Supplies and Materials	6,391.97	953.69
		810	Dues and Fees	925.00	1,039.00
		8XX	Other Expenditures	66.00	0.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	31,044.45	35,509.32
		2XX	Personal Services - Employee Benefits	4,657.62	4,975.35
		3XX	Purchased Professional and Technical Services	123.45	715.93
		5XX	Other Purchased Services	227.55	195.55
		6XX	Supplies and Materials	50.00	65.50
		810	Dues and Fees	355.00	365.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	23,077.00	24,844.07
		2XX	Personal Services - Employee Benefits	4,817.99	4,772.79
		3XX	Purchased Professional and Technical Services	5,085.95	5,216.00
		5XX	Other Purchased Services	1,761.75	2,969.78
		6XX	Supplies and Materials	153.76	231.82
		810	Dues and Fees	75.00	0.00
		8XX	Other Expenditures	0.00	256.81
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	12,358.11	12,897.67
		2XX	Personal Services - Employee Benefits	890.63	159.58
		3XX	Purchased Professional and Technical Services	2,484.27	2,350.14
		4XX	Purchased Property Services	22,308.42	35,644.67
		5XX	Other Purchased Services	242.88	159.31
		6XX	Supplies and Materials	9,030.48	7,657.84
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	0.00	172.04
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	13,760.00	12.00



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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
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	40,090.00	41,278.00
		2XX	Personal Services - Employee Benefits	4,979.75	3,368.57
		3XX	Purchased Professional and Technical Services	233.50	405.00
		6XX	Supplies and Materials	717.86	522.82
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	0.00	1,678.15
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	67.39	0.00
		2XX	Personal Services - Employee Benefits	0.69	0.00
		3XX	Purchased Professional and Technical Services	0.00	105.00
		6XX	Supplies and Materials	754.09	1,460.60
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	697.00	750.00
		2XX	Personal Services - Employee Benefits	7.18	9.27
		3XX	Purchased Professional and Technical Services	820.00	720.00
		6XX	Supplies and Materials	250.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>587,171.98</u>	<u>615,179.61</u>

Schedule of Changes Worksheet

Beginning Fund Balance					93,522.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					633,117.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					615,179.61	(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	35,548.66	Less Last Year	30,928.10	(4b)	4,620.56	
					4,620.56	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					116,081.52	(5)



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0341 Marion Elem

10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	49,888.49	40,329.75
1112 District Levy - Personal Property	1,351.77	1,398.80
1113 District Levy - Heavy Motor Vehicles	4.17	59.42
1190 Penalties and Interest on Taxes	519.94	584.15
1410 Individual Transportation Fees	185.00	123.00
1510 Interest Earnings	175.65	365.26
1900 Other Revenue from Local Sources	0.75	0.00
2220 County On-Schedule Trans Reimb	11,861.68	13,738.98
3210 State On-Schedule Trans Reimb	11,861.69	13,784.48
3440 State HB20/SB417 Prop Tax Reimb	52.37	38.15
3444 State School Block Grant	2,633.58	2,653.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	78,535.09	73,075.59

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		
5XX Other Purchased Services	73,056.68	74,649.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	73,056.68	74,649.00

Schedule of Changes Worksheet

Beginning Fund Balance	15,825.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	73,075.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	74,649.00	(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)	14,252.35	(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	47.37	161.88
1621	Lunch Sales	9,429.78	8,087.18
3220	State Food Services Match	141.75	182.08
4550	Federal Child Nutrition	22,403.33	31,102.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		32,022.23	39,533.86

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	15,263.19	16,170.49
	3XX Purchased Professional and Technical Services	603.73	622.16
	4XX Purchased Property Services	425.64	251.98
	5XX Other Purchased Services	497.99	251.70
	6XX Supplies and Materials	13,890.91	19,734.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		30,681.46	37,030.98

Schedule of Changes Worksheet

Beginning Fund Balance				3,299.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				39,533.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				37,030.98	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				5,802.37	(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	248.73	43.75
1112 District Levy - Personal Property	68.32	13.31
1190 Penalties and Interest on Taxes	23.05	9.88
1510 Interest Earnings	1.19	1.50
3440 State HB20/SB417 Prop Tax Reimb	3.76	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>345.05</u>	<u>68.44</u>

Schedule of Changes Worksheet

Beginning Fund Balance	-8.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	68.44	(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)	59.96	(5)



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**15 Flathead County
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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	471.47	1,131.38
2240 County Retirement Distribution	70,946.19	61,922.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	71,417.66	63,053.63

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	35,429.98	41,979.57
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	0.00	1,173.81
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	777.03	0.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,604.51	1,920.25
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	1,837.06	2,449.82
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4,020.42	5,161.95
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,988.59	3,611.55
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	1,600.44	1,874.92
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,191.87	6,000.54
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	8.73	0.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	90.27	109.03
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	1,976.66	2,350.69



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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
910 Food Services		
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	55,525.56	66,632.13

Schedule of Changes Worksheet

Beginning Fund Balance					33,299.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					63,053.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					66,632.13	(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)					29,721.14	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
136 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	2,105.00
145 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	5,042.49
146 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	5,856.80
210 Interest/Local	
1510 Interest Earnings	733.50
215 Gifts/Fundraising	
1920 Contributions/Donations from Private Sources	11,042.21
263 Energy Cost Relief	
3630 OTO State Energy Cost Relief & Transportation	1,477.51
315 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	3,378.39
316 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	23,901.11
395 Title V Part A	
4350 Title V, Part A, Innovative Programs	907.00
396 Title V Part A	
4350 Title V, Part A, Innovative Programs	664.00
546 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	16,315.00
605 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	965.00
606 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	756.00
726 GEAR UP	
4710 GEAR UP	9,435.97
776 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	1,678.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	84,258.13

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

PRC Program Function Object	2006 Value
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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
136 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	850.00
2XX Personal Services - Employee Benefits	284.56
6XX Supplies and Materials	116.30
221X Improvement of Instruction Services	
5XX Other Purchased Services	854.14
	2,105.00
136 Subtotal	
145 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	5,042.49
146 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
6XX Supplies and Materials	151.80
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	845.00
5XX Other Purchased Services	4,265.00
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	595.00
	5,856.80
146 Subtotal	
210 Interest/Local	
710 School Sponsored Extracurricular Activities	
34XX Extracurricular - Activities	
6XX Supplies and Materials	52.07
215 Gifts/Fundraising	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,006.21



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
315 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	2,478.96
2XX Personal Services - Employee Benefits	899.43
	3,378.39
315 Subtotal	3,378.39
316 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	18,291.45
2XX Personal Services - Employee Benefits	5,418.76
6XX Supplies and Materials	75.90
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	115.00
	23,901.11
316 Subtotal	23,901.11
395 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	783.86
2XX Personal Services - Employee Benefits	123.14
	907.00
395 Subtotal	907.00
396 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	573.85
2XX Personal Services - Employee Benefits	90.15
	664.00
396 Subtotal	664.00
546 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	14,099.90
2XX Personal Services - Employee Benefits	2,215.10



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
546 Subtotal	16,315.00
605 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	965.00
606 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	356.00
221X Improvement of Instruction Services	
6XX Supplies and Materials	400.00
606 Subtotal	756.00
726 GEAR UP	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	5,784.83
2XX Personal Services - Employee Benefits	914.62
5XX Other Purchased Services	2,175.27
6XX Supplies and Materials	561.25
726 Subtotal	9,435.97
776 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
2XX Personal Services - Employee Benefits	1,678.15
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 72,063.19



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					9,473.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					84,258.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					72,063.19	(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)					21,668.69	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
136 Gifted and Talented	2,105.00	2,105.00	0.00
145 Title II Part A	5,042.49	5,042.49	0.00
146 Title II Part A	5,856.80	5,856.80	0.00
210 Interest/Local	733.50	52.07	681.43
215 Gifts/Fundraising	11,042.21	1,006.21	10,036.00
263 Energy Cost Relief	1,477.51	0.00	1,477.51
315 Title I Improving Basic Programs	3,378.39	3,378.39	0.00
316 Title I, Part A, Improving Basic Programs	23,901.11	23,901.11	0.00
395 Title V Part A	907.00	907.00	0.00
396 Title V Part A	664.00	664.00	0.00
546 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	16,315.00	16,315.00	0.00
605 Title II, Part D, Ed Technology	965.00	965.00	0.00
606 Title II, Part D, Ed Technology	756.00	756.00	0.00
726 GEAR UP	9,435.97	9,435.97	0.00
776 IDEA Part B	1,678.15	1,678.15	0.00
Total	84,258.13	72,063.19	12,194.94



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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	18.13	34.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	18.13	34.02

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	45.02	747.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	45.02	747.39

Schedule of Changes Worksheet

Beginning Fund Balance	951.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	747.39	(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)	238.11	(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	104.86	313.39
3281 State Technology Aid	2,353.63	3,629.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>2,458.49</u>	<u>3,942.83</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		
3XX Purchased Professional and Technical Services	0.00	37.80
4XX Purchased Property Services	0.00	65.00
6XX Supplies and Materials	490.41	1,502.44
221X Improvement of Instruction Services		
6XX Supplies and Materials	380.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>870.41</u>	<u>1,605.24</u>

Schedule of Changes Worksheet

Beginning Fund Balance	5,453.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,942.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,605.24	(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 242.89 Less Last Year 0.00 (4b) 242.89		
	242.89	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,034.02	(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	102.15	278.06
3445 State Combined Fund School Block Grant	1,483.55	1,494.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,585.70	1,772.88

Schedule of Changes Worksheet

Beginning Fund Balance	6,342.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,772.88	(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)	8,115.34	(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
1112 District Levy - Personal Property	2.60	0.00
1190 Penalties and Interest on Taxes	1.41	0.00
1510 Interest Earnings	0.42	1.18
3440 State HB20/SB417 Prop Tax Reimb	4.10	3.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8.53	4.25

Schedule of Changes Worksheet

Beginning Fund Balance	29.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4.25	(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)	33.92	(5)



Trustees' Financial Summary

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61 - Building Reserve Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	14,080.50	14,349.40
1112 District Levy - Personal Property	403.87	419.94
1113 District Levy - Heavy Motor Vehicles	1.17	16.68
1190 Penalties and Interest on Taxes	152.25	174.29
1510 Interest Earnings	19.77	70.19
3440 State HB20/SB417 Prop Tax Reimb	12.78	8.60

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>14,670.34</u>	<u>15,039.10</u>
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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		
52XX Capital Leases or Long Term Notes with Board of Investm		
840 Principal On Debt	11,665.00	10,425.00
850 Interest on Debt	2,699.00	2,696.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>14,364.00</u>	<u>13,121.00</u>
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Schedule of Changes Worksheet

Beginning Fund Balance					4,975.85 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					15,039.10 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					13,121.00 (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)					6,893.95 (5)



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0341 Marion Elem

84 - Student Extracurricular Activities Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	183.59	469.82
1700	Student Extracurricular Activity Receipts	1,700.76	7,764.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,884.35	8,234.48

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	1,360.66	5,871.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		1,360.66	5,871.28

Schedule of Changes Worksheet

Beginning Fund Balance				10,161.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				8,234.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				5,871.28	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				12,524.36	(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	40,090.00	41,278.00
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	285,454.49	312,037.41
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	9,948.12	11,837.47
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	8,386.92	646.87
XX	XXX 26XX	41X Energy Utility Services	16,922.88	18,531.40
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	13,760.00	12.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	15,258.10
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	15,258.10

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,085.30
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	21,971.42
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	47,252.54
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	41,278.00	0.00	0.00	0.00	
280	1XXX	2XX	3,368.57	0.00	0.00	0.00	
280	1XXX	3XX	405.00	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	522.82	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,678.15	0.00	0.00	0.00	
Totals			47,252.54	0.00	0.00	0.00	47,252.54



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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	0.00	0.00	12,347.00	0.00	12,347.00
Land Improvements	26,107.42	0.00	12.00	12,347.42	13,772.00
Buildings	577,732.75	0.00	0.00	165,632.75	412,100.00
Machinery And Equipment	132,994.81	0.00	0.00	114,051.81	18,943.00
Totals at historical cost	736,834.98	0.00	12,359.00	292,031.98	457,162.00
Less Accumulated depreciation for:					
Improvement Accum	0.00	0.00	688.60	0.00	688.60
Building Accum	0.00	0.00	189,974.96	0.00	189,974.96
Machinery And Equipment Accum	0.00	0.00	8,996.50	0.00	8,996.50
Total accumulated depreciation	0.00	0.00	199,660.06	0.00	199,660.06
Governmental activities, capital assets, net	736,834.98	0.00	-187,301.06	292,031.98	257,501.94

* 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)	2,207.17	0.00	0.00
Operations and Maintenance (26XX)	475.00	0.00	0.00
Unallocated	8,151.01	0.00	0.00
Total Depreciation for FY2006	10,833.18	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 *							
Capital	10,425.00	0.00	10,425.00	0.00	0.00	0.00	0.00
Compensated	18,895.89	2,523.26	0.00	0.00	21,419.15	0.00	21,419.15
Total Governmental Activity							
Long-Term Liabilities	29,320.89	2,523.26	10,425.00	0.00	21,419.15	0.00	21,419.15

* 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.