



# Trustees' Financial Summary

FY2005-06

Submit ID: 0347-36829485

**16 Gallatin County  
0347 Manhattan 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** Ann Cowan

Phone #: (406) 284-6460

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees** Rob Brownell

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent** Mary Ellen Fitzgerald

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Computer Software Associates

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

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

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



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## 16 Gallatin County 0347 Manhattan Elem

PRC	Title	Project Type	Project Number	CFDA #
409	Medicaid	STATE	FFS	State
410	Medicaid	STATE	MAC	State
480	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A030540	84.358A
481	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A030554	84.358A
580	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A040540	84.358A
581	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A040554	84.358A
614	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1603471406	84.367
616	Title IV Safe and Drug-Free Schools	FEDERAL	1603471606	84.186A
621	AFTERSCHOOL-UNITED WAY	LOCAL	LOCAL	
623	MISC LOCAL	LOCAL	LOCAL	
630	Title I, Part A, Improving Basic Programs	FEDERAL	1603473106	84.010A
639	Title V, Part A, Innovative Programs	FEDERAL	1603473906	84.298
660	Title II, Part D, Ed Technology	FEDERAL	1603476006	84.318
677	IDEA, Part B, Children w/Disabilities	FEDERAL	1603477706 ALLO	84.027
679	IDEA Preschool	FEDERAL	1603477906 ALLO	84.173A
680	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A050540	84.358A
681	LESLEY UNIVERSITY	LOCAL	LOCAL	
682	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A050554	84.358A
683	ROBOTICS GRANT	LOCAL	LOCAL	
685	Miscellaneous State Grant	STATE	TOBACCO USE	State
686	Miscellaneous State Grant	STATE	ENERGY COST	State
687	Miscellaneous State Grant	STATE	MAINTENANCE	State



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	268,931.22	34,538.84		
02	Taxes Receivable - Real and Personal (120-149)	26,037.63	3,302.67		
03	Taxes Receivable - Protested (150-159)	13,236.90	1,704.80		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	15,115.00			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>323,320.75</b>	<b>39,546.31</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	2,098.46			
25	Deferred Revenue (680)	39,274.53	5,007.47		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>41,372.99</b>	<b>5,007.47</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)	15,115.00			
37	Reserve for Encumbrances (953)	62,623.63			
48	Fund Balance for Budget (961-970)	204,209.13	34,538.84		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>281,947.76</b>	<b>34,538.84</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>323,320.75</b>	<b>39,546.31</b>		



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,659.24	101,068.11	164,599.25	
02	Taxes Receivable - Real and Personal (120-149)	.62			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			132,435.30	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>1,659.86</b>	<b>101,068.11</b>	<b>297,034.55</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			89,751.54	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	.62			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>.62</b>		<b>89,751.54</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			4,510.20	
48	Fund Balance for Budget (961-970)	1,659.24	101,068.11	202,772.81	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>1,659.24</b>	<b>101,068.11</b>	<b>207,283.01</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,659.86</b>	<b>101,068.11</b>	<b>297,034.55</b>	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				13,065.82
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				13,065.82
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				13,065.82
52	<b>TOTAL FUND BALANCE/EQUITY</b>				13,065.82
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				13,065.82



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,065.18	7,415.95		14,741.10
02	Taxes Receivable - Real and Personal (120-149)	837.35			473.60
03	Taxes Receivable - Protested (150-159)	440.66			161.59
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>3,343.19</b>	<b>7,415.95</b>		<b>15,376.29</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,278.01			635.19
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>1,278.01</b>			<b>635.19</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	2,065.18	7,415.95		14,741.10
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>2,065.18</b>	<b>7,415.95</b>		<b>14,741.10</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>3,343.19</b>	<b>7,415.95</b>		<b>15,376.29</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	146,240.01	65,351.57		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>146,240.01</b>	<b>65,351.57</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	115,296.38	65,351.57		
24	Other Current Liabilities (621-679)	30,943.63			
35	<b>TOTAL LIABILITIES</b>	<b>146,240.01</b>	<b>65,351.57</b>		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>146,240.01</b>	<b>65,351.57</b>		



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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	491,124.13	506,208.28
1112 District Levy - Personal Property	10,906.56	18,438.00
1114 District Levy - Pers Prop/Mobile Homes	8,140.65	9,428.10
1190 Penalties and Interest on Taxes	3,020.40	3,247.75
1510 Interest Earnings	11,046.67	17,643.40
1900 Other Revenue from Local Sources	1,001.10	1,438.81
3110 Direct State Aid	682,692.55	770,480.20
3115 State Spec Ed Allowable Cost Pymt to Districts	56,698.08	65,283.82
3120 State Guaranteed Tax Base Aid	260,355.16	306,932.52
3440 State HB20/SB417 Prop Tax Reimb	3,131.10	2,369.34
3444 State School Block Grant	72,766.25	73,319.27
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,600,882.65</b>	<b>1,774,789.49</b>

#### 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	841,745.53	812,676.75
2XX Personal Services - Employee Benefits	100,518.69	104,854.86
3XX Purchased Professional and Technical Services	2,451.72	5,619.77
6XX Supplies and Materials	38,036.61	76,123.90
7XX Property and Equipment Acquisition	6,004.92	12,272.02
21XX Support Services - Students		
1XX Personal Services - Salaries	49,888.84	53,479.91
2XX Personal Services - Employee Benefits	5,436.33	5,481.33
3XX Purchased Professional and Technical Services	2,142.50	1,846.20
221X Improvement of Instruction Services		
5XX Other Purchased Services	1,579.63	1,375.14
222X Educational Media Services		
1XX Personal Services - Salaries	32,539.00	34,960.00
2XX Personal Services - Employee Benefits	3,984.31	4,199.48
6XX Supplies and Materials	3,997.22	5,389.24
7XX Property and Equipment Acquisition	465.40	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	37,981.42	39,808.50
2XX Personal Services - Employee Benefits	2,348.81	2,818.76
3XX Purchased Professional and Technical Services	3,681.30	7,034.01
5XX Other Purchased Services	24,200.43	25,438.82
6XX Supplies and Materials	2,156.91	1,905.14



# Trustees' Financial Summary

FY2005-06

Submit ID: 0347-36829485

## 16 Gallatin County 0347 Manhattan Elem

### 01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		810	Dues and Fees	2,347.20	2,252.29
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	84,449.68	88,063.95
		2XX	Personal Services - Employee Benefits	8,319.48	8,116.25
		5XX	Other Purchased Services	6,506.31	4,364.48
		6XX	Supplies and Materials	0.00	3,316.51
		7XX	Property and Equipment Acquisition	395.83	0.00
		810	Dues and Fees	355.00	439.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	27,688.46	29,792.62
		2XX	Personal Services - Employee Benefits	7,052.87	7,284.83
		3XX	Purchased Professional and Technical Services	45.00	0.00
		5XX	Other Purchased Services	883.00	1,759.25
		6XX	Supplies and Materials	2,156.36	940.59
		810	Dues and Fees	75.00	180.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	66,760.19	74,011.08
		2XX	Personal Services - Employee Benefits	15,847.64	19,762.75
		4XX	Purchased Property Services	98,134.12	128,259.05
		5XX	Other Purchased Services	298.03	517.69
		6XX	Supplies and Materials	4,642.79	15,093.50
		7XX	Property and Equipment Acquisition	0.00	12,668.79
		8XX	Other Expenditures	162.30	135.00
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	849.40	1,095.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	62,830.79	56,116.25
		2XX	Personal Services - Employee Benefits	2,987.54	5,783.14
		5XX	Other Purchased Services	28.92	0.00
		6XX	Supplies and Materials	3,608.35	5,984.48
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	8,967.40	9,217.20
		2XX	Personal Services - Employee Benefits	390.03	855.32
		3XX	Purchased Professional and Technical Services	0.00	11,459.98
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	0.00	612.62



# Trustees' Financial Summary

FY2005-06

Submit ID: 0347-36829485

16 Gallatin County  
0347 Manhattan Elem

## 01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	7,105.19	7,449.98
		2XX	Personal Services - Employee Benefits	439.97	633.59
		6XX	Supplies and Materials	243.17	0.00
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	463.15	1,406.50
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	622.80	53.44
		2XX	Personal Services - Employee Benefits	5.06	0.72
		5XX	Other Purchased Services	141.25	0.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	3,618.10	4,280.00
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	13,018.00	13,411.00
		2XX	Personal Services - Employee Benefits	104.46	183.72
		5XX	Other Purchased Services	0.00	16.88
		6XX	Supplies and Materials	500.00	618.31
910	Food Services				
	31XX	Food Services			
		6XX	Supplies and Materials	500.00	8,000.00
		7XX	Property and Equipment Acquisition	0.00	1,966.80
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	0.00	4,982.89
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,591,702.41</u>	<u>1,726,369.28</u>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0347-36829485

**16 Gallatin County**  
**0347 Manhattan Elem**

## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					179,576.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,774,789.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,726,369.28	(3)
Increase/Decrease of Reserve for Inventories						
This Year	15,115.00	Less Last Year	12,345.00	(4a)	2,770.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	62,623.63	Less Last Year	11,442.94	(4b)	51,180.69	
					53,950.69	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					281,947.76	(5)



# Trustees' Financial Summary

FY2005-06

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16 Gallatin County  
0347 Manhattan 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	52,376.02	67,034.78
1112 District Levy - Personal Property	1,109.01	2,206.57
1114 District Levy - Pers Prop/Mobile Homes	851.72	1,148.54
1190 Penalties and Interest on Taxes	336.57	372.53
1510 Interest Earnings	189.61	430.46
2220 County On-Schedule Trans Reimb	28,494.20	28,724.47
3210 State On-Schedule Trans Reimb	28,494.21	28,724.48
3440 State HB20/SB417 Prop Tax Reimb	334.42	316.39
3444 State School Block Grant	4,850.45	4,887.31
6100 Material Prior Period Revenue Adjustments	-1,337.76	0.00

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

115,698.45      133,845.53

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	6,549.00	6,991.50
25XX Support Services - Business		
1XX Personal Services - Salaries	4,545.09	3,633.00
27XX Student Transportation Services		
5XX Other Purchased Services	85,201.44	94,781.40
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	19,614.96	21,021.03

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

115,910.49      126,426.93



# Trustees' Financial Summary

FY2005-06

Submit ID: 0347-36829485

**16 Gallatin County**  
**0347 Manhattan Elem**

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						27,120.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						133,845.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						126,426.93	(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)						34,538.84	(5)



# Trustees' Financial Summary

FY2005-06

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0347 Manhattan Elem

## 13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	0.17	0.00
1510 Interest Earnings	36.39	53.83
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	36.56	53.83

### Schedule of Changes Worksheet

Beginning Fund Balance	1,605.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	53.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00 Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00 Less Last Year           0.00           (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,659.24	(5)



# Trustees' Financial Summary

FY2005-06

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## 16 Gallatin County 0347 Manhattan Elem

### 14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	1,490.68	2,942.82
2240 County Retirement Distribution	202,347.52	224,600.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>203,838.20</b>	<b>227,542.82</b>

#### 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	139,682.14	143,916.90
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	7,343.22	7,819.46
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,832.56	5,183.47
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	6,742.91	7,074.23
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	12,204.06	12,550.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,237.30	4,548.60
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	9,335.51	10,014.64
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	8,693.40	8,005.38
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,330.65	1,361.79
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	1,106.54
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	92.65	7.76
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,846.99	1,967.72



# Trustees' Financial Summary

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16 Gallatin County  
0347 Manhattan Elem

## 14 - Retirement Fund

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

PRC Program Function Object	2005 Value	2006 Value
720 School Sponsored Athletics		
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	196,341.39	203,556.49

### Schedule of Changes Worksheet

Beginning Fund Balance	77,081.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	227,542.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	203,556.49	(3)
Increase/Decrease of Reserve for Inventories		
This Year                    0.00 Less Last Year                    0.00                    (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                    0.00 Less Last Year                    0.00                    (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	101,068.11	(5)



# Trustees' Financial Summary

FY2005-06

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16 Gallatin County  
0347 Manhattan Elem

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
<b>409 Medicaid</b>	
1900 Other Revenue from Local Sources	23,954.25
<b>410 Medicaid</b>	
3357 Montana Administrative Claiming Reimbursement	14,783.72
<b>480 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	20,775.00
<b>481 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	21,147.65
<b>580 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	22,732.00
<b>581 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	22,663.00
<b>614 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	34,936.00
<b>616 Title IV Safe and Drug-Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	4,945.87
<b>621 AFTERSCHOOL-UNITED WAY</b>	
1900 Other Revenue from Local Sources	7,500.00
<b>623 MISC LOCAL</b>	
1900 Other Revenue from Local Sources	3,122.39
<b>630 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	105,971.00
<b>639 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	3,893.00
<b>660 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	3,238.00
<b>677 IDEA, Part B, Children w/Disabilities</b>	
4560 IDEA, Part B, Children with Disabilities	221,639.02
<b>679 IDEA Preschool</b>	
4570 IDEA Preschool	5,682.57
<b>680 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	12,663.47
<b>681 LESLEY UNIVERSITY</b>	
1900 Other Revenue from Local Sources	11,200.00
<b>682 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,484.11



# Trustees' Financial Summary

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0347 Manhattan Elem

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
<b>683 ROBOTICS GRANT</b>	
1900 Other Revenue from Local Sources	4,000.00
<b>685 Miscellaneous State Grant</b>	
3290 State - Other State Grants	1,507.00
<b>686 Miscellaneous State Grant</b>	
3630 OTO State Energy Cost Relief & Transportation	4,741.47
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	561,579.52

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

PRC Program Function Object	2006 Value
<b>409 Medicaid</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	966.61
<b>410 Medicaid</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,864.31
<b>580 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	8,000.00
6XX Supplies and Materials	1,055.53
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	2,262.36
221X Improvement of Instruction Services	
5XX Other Purchased Services	538.41
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	7,822.50
<b>580 Subtotal</b>	19,678.80



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>581 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	9,023.32
6XX Supplies and Materials	901.00
21XX Support Services - Students	
1XX Personal Services - Salaries	2,385.65
3XX Purchased Professional and Technical Services	1,508.24
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	5,215.00
	19,033.21
<b>581 Subtotal</b>	
<b>614 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	22,916.02
2XX Personal Services - Employee Benefits	7,225.13
21XX Support Services - Students	
1XX Personal Services - Salaries	4,187.33
2XX Personal Services - Employee Benefits	607.52
	34,936.00
<b>614 Subtotal</b>	
<b>616 Title IV Safe and Drug-Free Schools</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	2,794.75
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	1,758.12
221X Improvement of Instruction Services	
5XX Other Purchased Services	393.00
	4,945.87
<b>616 Subtotal</b>	
<b>621 AFTERSCHOOL-UNITED WAY</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	6,816.06
2XX Personal Services - Employee Benefits	683.94



# Trustees' Financial Summary

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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	
<b>621 Subtotal</b>	7,500.00
<b>623 MISC LOCAL</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	2,677.28
221X Improvement of Instruction Services	
5XX Other Purchased Services	586.08
<b>623 Subtotal</b>	3,263.36
<b>630 Title I, Part A, Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	63,091.43
2XX Personal Services - Employee Benefits	37,665.57
6XX Supplies and Materials	5,214.00
<b>630 Subtotal</b>	105,971.00
<b>639 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	627.78
221X Improvement of Instruction Services	
5XX Other Purchased Services	3,265.22
<b>639 Subtotal</b>	3,893.00
<b>660 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	269.83
2XX Personal Services - Employee Benefits	42.67
21XX Support Services - Students	
1XX Personal Services - Salaries	2,205.02
2XX Personal Services - Employee Benefits	720.48



# Trustees' Financial Summary

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## 16 Gallatin County 0347 Manhattan Elem

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>660 Subtotal</b>	3,238.00
<b>677 IDEA, Part B, Children w/Disabilities</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	6,935.28
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	89,720.15
2XX Personal Services - Employee Benefits	41,706.79
21XX Support Services - Students	
1XX Personal Services - Salaries	31,651.61
2XX Personal Services - Employee Benefits	7,315.01
3XX Purchased Professional and Technical Services	5,030.33
221X Improvement of Instruction Services	
5XX Other Purchased Services	2,411.31
62XX Resources Transferred to Other School Districts or Cooper	
930 Federal/State Grant Resources Transferred to Other Distric	36,868.54
<b>677 Subtotal</b>	221,639.02
<b>679 IDEA Preschool</b>	
457 IDEA Preschool	
21XX Support Services - Students	
1XX Personal Services - Salaries	1,306.71
2XX Personal Services - Employee Benefits	291.86
3XX Purchased Professional and Technical Services	930.00
62XX Resources Transferred to Other School Districts or Cooper	
930 Federal/State Grant Resources Transferred to Other Distric	3,154.00
<b>679 Subtotal</b>	5,682.57
<b>680 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	12,663.47



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>681 LESLEY UNIVERSITY</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	4,298.40
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	1,400.00
2XX Personal Services - Employee Benefits	162.72
	5,861.12
<b>681 Subtotal</b>	
<b>682 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	10,484.11
<b>683 ROBOTICS GRANT</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	2,000.00
2XX Personal Services - Employee Benefits	317.92
6XX Supplies and Materials	739.10
221X Improvement of Instruction Services	
5XX Other Purchased Services	942.98
	4,000.00
<b>683 Subtotal</b>	
<b>685 Miscellaneous State Grant</b>	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	1,507.00
<b>686 Miscellaneous State Grant</b>	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	2,959.38
<b>687 Miscellaneous State Grant</b>	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	6,295.00



# Trustees' Financial Summary

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**16 Gallatin County**  
**0347 Manhattan Elem**

## 15 - Miscellaneous Programs Fund

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	<u>476,381.83</u>
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# Trustees' Financial Summary

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0347 Manhattan Elem

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					121,496.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					561,579.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					476,381.83	(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	4,510.20	Less Last Year	3,921.50	(4b)	588.70	
					588.70	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					207,283.01	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
409 Medicaid	23,954.25	966.61	22,987.64
410 Medicaid	14,783.72	1,864.31	12,919.41
480 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	20,775.00	0.00	20,775.00
481 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	21,147.65	0.00	21,147.65
580 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	22,732.00	19,678.80	3,053.20
581 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	22,663.00	19,033.21	3,629.79
614 Title II, Part A, Teacher/Principal Train/Recruit	34,936.00	34,936.00	0.00
616 Title IV Safe and Drug-Free Schools	4,945.87	4,945.87	0.00
621 AFTERSCHOOL-UNITED WAY	7,500.00	7,500.00	0.00
623 MISC LOCAL	3,122.39	3,263.36	-140.97
630 Title I, Part A, Improving Basic Programs	105,971.00	105,971.00	0.00
639 Title V, Part A, Innovative Programs	3,893.00	3,893.00	0.00
660 Title II, Part D, Ed Technology	3,238.00	3,238.00	0.00
677 IDEA, Part B, Children w/Disabilities	221,639.02	221,639.02	0.00
679 IDEA Preschool	5,682.57	5,682.57	0.00
680 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	12,663.47	12,663.47	0.00
681 LESLEY UNIVERSITY	11,200.00	5,861.12	5,338.88
682 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	10,484.11	10,484.11	0.00
683 ROBOTICS GRANT	4,000.00	4,000.00	0.00
685 Miscellaneous State Grant	1,507.00	1,507.00	0.00
686 Miscellaneous State Grant	4,741.47	2,959.38	1,782.09
687 Miscellaneous State Grant	0.00	6,295.00	-6,295.00



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## 15 - Miscellaneous Programs Fund

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
<b>Total</b>	561,579.52	476,381.83	85,197.69



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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	181.79	263.03
5300 Operating Transfers from Other Funds	0.00	4,982.89
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	181.79	5,245.92

### Schedule of Changes Worksheet

Beginning Fund Balance	7,819.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,245.92	(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)	13,065.82	(5)



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### 28 - Technology Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	17,639.28	17,584.91
1112	District Levy - Personal Property	409.16	653.02
1114	District Levy - Pers Prop/Mobile Homes	290.23	298.61
1190	Penalties and Interest on Taxes	75.55	96.20
1510	Interest Earnings	631.22	513.42
1900	Other Revenue from Local Sources	638.00	0.00
3281	State Technology Aid	6,569.68	10,720.63
3440	State HB20/SB417 Prop Tax Reimb	112.96	82.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>26,366.08</u>	<u>29,949.01</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	878.10
	6XX Supplies and Materials	4,963.69	17,763.75
	7XX Property and Equipment Acquisition	21,070.59	20,614.80
21XX	Support Services - Students		
	1XX Personal Services - Salaries	1,731.45	1,591.00
	2XX Personal Services - Employee Benefits	8.41	9.81
221X	Improvement of Instruction Services		
	5XX Other Purchased Services	0.00	588.15
222X	Educational Media Services		
	6XX Supplies and Materials	0.00	517.50
23XX	Support Services - General Administration		
	7XX Property and Equipment Acquisition	0.00	19.18
24XX	Support Services - School Administration		
	7XX Property and Equipment Acquisition	0.00	31.99
26XX	Operation and Maintenance of Plant Services		
	4XX Purchased Property Services	2,370.95	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>30,145.09</u>	<u>42,014.28</u>



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## 28 - Technology Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					14,130.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					29,949.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					42,014.28	(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)					2,065.18	(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	162.20	241.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	162.20	241.50

### Schedule of Changes Worksheet

Beginning Fund Balance	7,174.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	241.50	(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)	7,415.95	(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
1111 District Levy - Real Property	18,471.58	922.59
1112 District Levy - Personal Property	715.67	342.38
1114 District Levy - Pers Prop/Mobile Homes	466.42	251.65
1190 Penalties and Interest on Taxes	226.53	161.08
1510 Interest Earnings	195.55	473.01
1900 Other Revenue from Local Sources	9.69	0.00
3120 State Guaranteed Tax Base Aid	12,450.57	0.00
3440 State HB20/SB417 Prop Tax Reimb	112.12	0.00
6100 Material Prior Period Revenue Adjustments	-1,715.39	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>30,932.74</b>	<b>2,150.71</b>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Intere		
840 Principal On Debt	34,000.00	0.00
850 Interest on Debt	2,210.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>36,210.00</b>	<b>0.00</b>

### Schedule of Changes Worksheet

Beginning Fund Balance	12,590.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,150.71	(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)	14,741.10	(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	29,655.45	33,004.48
XX	39X 1XXX	112 Certified Teacher Staff Salaries	7,105.19	7,449.98
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	918,433.05	966,341.40
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	4,324.80	27,555.36
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	58,926.83	72,086.93
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	25,845.42	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	48,964.63
b. Related Services Block Grant Entitlement	16,319.19
c. Total Entitlements Subject to Reversion	65,283.82

## 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)]	86,827.48
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	90,028.99
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	56,116.25	0.00	0.00	0.00	
280	1XXX	2XX	5,783.14	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	5,984.48	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	9,217.20	0.00	0.00	0.00	
280	21XX	2XX	855.32	0.00	0.00	0.00	
280	21XX	3XX	11,459.98	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	612.62	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	
<b>Totals</b>			90,028.99	0.00	0.00	0.00	90,028.99



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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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<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	190,612.00	0.00	0.00	0.00	190,612.00
Land Improvements	9,075.00	0.00	0.00	0.00	9,075.00
Buildings	1,512,027.00	0.00	0.00	0.00	1,512,027.00
Machinery And Equipment	63,399.00	0.00	21,368.00	0.00	84,767.00
Totals at historical cost	1,775,113.00	0.00	21,368.00	0.00	1,796,481.00
Less Accumulated depreciation for:					
Improvement Accum	3,173.00	0.00	454.00	0.00	3,627.00
Building Accum	725,364.00	0.00	27,591.00	0.00	752,955.00
Machinery And Equipment Accum	34,159.00	0.00	5,928.00	0.00	40,087.00
Total accumulated depreciation	762,696.00	0.00	33,973.00	0.00	796,669.00
Governmental activities, capital assets, net	1,012,417.00	0.00	-12,605.00	0.00	999,812.00

\* 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.



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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-
<b>Governmental Activities *</b>							
Compensated	113,577.35	15,416.90	0.00	0.00	128,994.25	0.00	128,994.25
Total Governmental Activity							
Long-Term Liabilities	113,577.35	15,416.90	0.00	0.00	128,994.25	0.00	128,994.25

\* 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.