



Trustees' Financial Summary

FY2005-06

Submit ID: 0348-49615738

**16 Gallatin County
0348 Manhattan H S**

**** Recalculated ****

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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PRC	Title	Project Type	Project Number	CFDA #
618	Vo Ed Carl Perkins Basic Grant	FEDERAL	1606488106BG	84.048A
624	Vo Ed All Career & Tech Ed Programs	STATE	State	State
684	Miscellaneous Direct Federal Grant	FEDERAL	2005-38414-15679	unknown
686	Miscellaneous State Grant	STATE	ENERGY COST	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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	204,346.06	28,479.78		100.92
02	Taxes Receivable - Real and Personal (120-149)	17,028.90	1,920.42		
03	Taxes Receivable - Protested (150-159)	12,218.63	1,370.99		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	3,861.60			
06	Other Current Assets (190-210)				1,250.95
07	Inventories (220 & 230)	11,083.68			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	248,538.87	31,771.19		1,351.87
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	3,316.39			200.85
25	Deferred Revenue (680)	29,247.53	3,291.41		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	32,563.92	3,291.41		200.85
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	11,083.68			
37	Reserve for Encumbrances (953)	46,031.71			
48	Fund Balance for Budget (961-970)	158,859.56	28,479.78		1,151.02
52	TOTAL FUND BALANCE/EQUITY	215,974.95	28,479.78		1,151.02
53	TOTAL LIABILITIES AND FUND BALANCE	248,538.87	31,771.19		1,351.87



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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)	226.96	135,044.46	100.88	5,417.03
02	Taxes Receivable - Real and Personal (120-149)	1.11			.04
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			1,576.50	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	228.07	135,044.46	1,677.38	5,417.07
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1.11			.04
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1.11			.04
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			695.28	
48	Fund Balance for Budget (961-970)	226.96	135,044.46	982.10	5,417.03
52	TOTAL FUND BALANCE/EQUITY	226.96	135,044.46	1,677.38	5,417.03
53	TOTAL LIABILITIES AND FUND BALANCE	228.07	135,044.46	1,677.38	5,417.07



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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)	22,628.75			7,613.97
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)	8,016.49			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	30,645.24			7,613.97
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)	30,645.24			7,613.97
52	TOTAL FUND BALANCE/EQUITY	30,645.24			7,613.97
53	TOTAL LIABILITIES AND FUND BALANCE	30,645.24			7,613.97



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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)	4,915.42	4,438.78		275,950.46
02	Taxes Receivable - Real and Personal (120-149)	952.38			11,682.32
03	Taxes Receivable - Protested (150-159)	707.58			8,336.37
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	6,575.38	4,438.78		295,969.15
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				235,422.50
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,659.96			20,018.69
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,659.96			255,441.19
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	4,915.42	4,438.78		40,527.96
52	TOTAL FUND BALANCE/EQUITY	4,915.42	4,438.78		40,527.96
53	TOTAL LIABILITIES AND FUND BALANCE	6,575.38	4,438.78		295,969.15



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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)	5,475.06	111,609.26		
02	Taxes Receivable - Real and Personal (120-149)		12.50		
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	5,475.06	111,621.76		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		12.50		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		12.50		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	5,475.06	111,609.26		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	5,475.06	111,609.26		
53	TOTAL LIABILITIES AND FUND BALANCE	5,475.06	111,621.76		



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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)	11,841.65		48,169.59	
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	TOTAL ASSETS AND OTHER DEBITS	11,841.65		48,169.59	
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	11,841.65		48,169.59	
53	TOTAL LIABILITIES AND FUND BALANCE	11,841.65		48,169.59	



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



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



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



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01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	347,906.69	399,214.69
1112 District Levy - Personal Property	11,097.37	16,802.64
1113 District Levy - Heavy Motor Vehicles	306.09	0.00
1114 District Levy - Pers Prop/Mobile Homes	5,199.65	5,333.44
1190 Penalties and Interest on Taxes	2,065.91	1,960.15
1510 Interest Earnings	3,935.11	6,866.59
1900 Other Revenue from Local Sources	286.03	2,751.57
3110 Direct State Aid	623,780.45	644,443.48
3115 State Spec Ed Allowable Cost Pymt to Districts	38,202.06	40,686.80
3120 State Guaranteed Tax Base Aid	207,335.59	222,092.20
3440 State HB20/SB417 Prop Tax Reimb	3,720.29	3,135.23
3444 State School Block Grant	56,325.02	56,753.09
6100 Material Prior Period Revenue Adjustments	-2,412.37	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,297,747.89	1,400,039.88

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	366,578.55	387,117.78
2XX Personal Services - Employee Benefits	62,912.09	66,850.57
3XX Purchased Professional and Technical Services	1,634.40	4,396.50
6XX Supplies and Materials	60,308.86	38,249.05
7XX Property and Equipment Acquisition	27,878.64	17,680.38
21XX Support Services - Students		
1XX Personal Services - Salaries	33,636.27	36,193.16
2XX Personal Services - Employee Benefits	4,075.31	4,221.05
3XX Purchased Professional and Technical Services	1,166.50	1,653.95
221X Improvement of Instruction Services		
5XX Other Purchased Services	247.00	1,746.48
222X Educational Media Services		
1XX Personal Services - Salaries	40,333.39	42,202.89
2XX Personal Services - Employee Benefits	9,765.31	9,064.03
6XX Supplies and Materials	4,332.84	7,984.30
7XX Property and Equipment Acquisition	383.77	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	25,298.96	26,341.50
2XX Personal Services - Employee Benefits	1,628.74	1,881.20
3XX Purchased Professional and Technical Services	1,810.00	4,936.83



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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				
	23XX	Support Services - General Administration			
		5XX	Other Purchased Services	17,761.00	19,011.59
		6XX	Supplies and Materials	3,064.03	1,509.64
		7XX	Property and Equipment Acquisition	2,079.00	0.00
		810	Dues and Fees	1,564.80	1,501.53
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	86,308.26	92,472.18
		2XX	Personal Services - Employee Benefits	9,292.76	8,552.82
		5XX	Other Purchased Services	8,883.88	4,728.40
		6XX	Supplies and Materials	864.15	5,926.83
		7XX	Property and Equipment Acquisition	1,010.98	622.55
		810	Dues and Fees	862.10	937.23
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	18,330.56	19,758.82
		2XX	Personal Services - Employee Benefits	4,747.07	4,858.51
		3XX	Purchased Professional and Technical Services	30.00	4,562.00
		5XX	Other Purchased Services	994.45	1,536.66
		6XX	Supplies and Materials	1,513.87	1,101.44
		7XX	Property and Equipment Acquisition	16,709.98	2,299.00
		810	Dues and Fees	50.00	120.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	60,875.61	57,709.68
		2XX	Personal Services - Employee Benefits	13,853.80	14,809.40
		4XX	Purchased Property Services	87,694.89	96,300.46
		5XX	Other Purchased Services	254.80	446.85
		6XX	Supplies and Materials	18,834.14	24,981.96
		7XX	Property and Equipment Acquisition	0.00	16,570.69
		8XX	Other Expenditures	108.20	235.00
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	0.00	217.50
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	61,618.11	48,208.11
		2XX	Personal Services - Employee Benefits	661.79	9,939.62
		5XX	Other Purchased Services	0.00	100.00
		6XX	Supplies and Materials	805.08	3,177.98
		7XX	Property and Equipment Acquisition	0.00	49.00
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	5,535.88	7,057.98
		2XX	Personal Services - Employee Benefits	58.74	553.37
		3XX	Purchased Professional and Technical Services	0.00	423.80



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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				
	21XX	Support Services - Students			
		6XX	Supplies and Materials	0.00	8.00
		7XX	Property and Equipment Acquisition	0.00	3,177.88
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	0.00	371.14
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	90,787.42	95,833.60
		2XX	Personal Services - Employee Benefits	9,566.74	11,652.86
		5XX	Other Purchased Services	2,624.12	854.04
		6XX	Supplies and Materials	11,295.15	18,263.98
		7XX	Property and Equipment Acquisition	5,196.56	0.00
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	1,317.00	92.65
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	2,669.80	3,160.00
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	11,236.74	11,282.64
		2XX	Personal Services - Employee Benefits	126.26	76.65
		5XX	Other Purchased Services	1,457.32	1,543.98
		6XX	Supplies and Materials	0.00	90.00
		810	Dues and Fees	198.00	0.00
		8XX	Other Expenditures	0.00	32.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	22,041.25	27,272.82
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	50,379.99	51,947.98
		2XX	Personal Services - Employee Benefits	966.16	353.78
		5XX	Other Purchased Services	3,753.91	2,492.20
		6XX	Supplies and Materials	11,082.43	7,654.18
		7XX	Property and Equipment Acquisition	517.50	1,977.75
		810	Dues and Fees	3,450.00	3,785.00
910	Food Services				
	31XX	Food Services			
		6XX	Supplies and Materials	1,200.00	5,615.58
		7XX	Property and Equipment Acquisition	0.00	1,311.20



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10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	37,594.97	45,665.29
1112	District Levy - Personal Property	1,143.01	1,886.59
1113	District Levy - Heavy Motor Vehicles	32.92	0.00
1114	District Levy - Pers Prop/Mobile Homes	541.78	599.97
1190	Penalties and Interest on Taxes	223.97	212.76
1510	Interest Earnings	191.81	441.84
2220	County On-Schedule Trans Reimb	19,545.12	19,722.46
3210	State On-Schedule Trans Reimb	19,545.12	19,722.46
3440	State HB20/SB417 Prop Tax Reimb	403.30	359.51
3444	State School Block Grant	3,864.62	3,893.99
6100	Material Prior Period Revenue Adjustments	-595.81	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>82,490.81</u>	<u>92,504.87</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	4,551.00	4,858.50
25XX	Support Services - Business		
1XX	Personal Services - Salaries	3,158.46	2,525.00
27XX	Student Transportation Services		
5XX	Other Purchased Services	58,694.37	65,652.64
280	Special Education - Local and State		
27XX	Student Transportation Services		
5XX	Other Purchased Services	13,630.68	14,607.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>80,034.51</u>	<u>87,643.95</u>



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						23,618.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						92,504.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						87,643.95	(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)						28,479.78	(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	96.04	0.00
1611	National School Lunch Program	93,130.20	104,968.65
1900	Other Revenue from Local Sources	112.00	369.99
3220	State Food Services Match	0.00	728.28
4550	Federal Child Nutrition	55,404.98	54,796.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		148,743.22	160,863.90

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	45,632.30	47,450.16
	2XX Personal Services - Employee Benefits	9,444.19	17,923.42
	4XX Purchased Property Services	708.77	0.00
	5XX Other Purchased Services	1,727.67	2,195.04
	6XX Supplies and Materials	92,133.20	91,120.64
	8XX Other Expenditures	90.00	133.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		149,736.13	158,822.73

Schedule of Changes Worksheet

Beginning Fund Balance					-890.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					160,863.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					158,822.73	(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)					1,151.02	(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	3.05	0.35
1112 District Levy - Personal Property	38.11	0.00
1114 District Levy - Pers Prop/Mobile Homes	0.94	0.81
1190 Penalties and Interest on Taxes	6.48	0.00
1510 Interest Earnings	4.29	7.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	52.87	8.51

Schedule of Changes Worksheet

Beginning Fund Balance	218.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8.51	(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)	226.96	(5)



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14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	1,881.34	3,570.09
2240 County Retirement Distribution	185,108.53	166,574.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	186,989.87	170,144.55

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	92,180.60	57,435.73
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	5,101.99	5,493.62
222X Educational Media Services		
2XX Personal Services - Employee Benefits	5,660.80	5,448.67
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,519.08	4,716.20
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	12,728.49	13,358.03
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,824.83	3,032.54
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	8,205.88	8,441.63
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	9,025.09	6,893.19
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	821.29	1,049.23
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	14,233.38
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	356.30
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	1,657.59	1,545.05



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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
710	School Sponsored		Extracurricular Activities		
720	School Sponsored		Athletics		
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	6,166.52	6,476.16
910	Food Services				
	31XX		Food Services		
		2XX	Personal Services - Employee Benefits	6,087.34	6,265.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>154,979.50</u>	<u>134,745.63</u>

Schedule of Changes Worksheet

Beginning Fund Balance					99,645.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					170,144.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					134,745.63	(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)					135,044.46	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
618 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	13,534.00
624 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	4,714.00
684 Miscellaneous Direct Federal Grant	
4100 Federal Miscellaneous Grants - Direct from Feds	8,786.70
686 Miscellaneous State Grant	
3630 OTO State Energy Cost Relief & Transportation	2,955.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	29,989.72

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

PRC Program Function Object	2006 Value
618 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	5,988.69
7XX Property and Equipment Acquisition	7,545.31
	13,534.00
618 Subtotal	
624 Vo Ed All Career & Tech Ed Programs	
394 State Career & Technical Ed Entitlement - Family & Consu	
1XXX Instruction	
6XX Supplies and Materials	1,524.00
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
6XX Supplies and Materials	937.33
7XX Property and Equipment Acquisition	1,449.17
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
7XX Property and Equipment Acquisition	803.50
	4,714.00
624 Subtotal	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
684 Miscellaneous Direct Federal Grant	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	1,972.92
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
6XX Supplies and Materials	2,803.43
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	2,312.50
221X Improvement of Instruction Services	
5XX Other Purchased Services	3,558.27
27XX Student Transportation Services	
5XX Other Purchased Services	112.50
	<hr/>
684 Subtotal	10,759.62
	<hr/>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00
	<hr/> <hr/> 29,007.62



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						29,989.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						29,007.62	(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	695.28	Less Last Year	0.00	(4b)	695.28		
						695.28	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,677.38	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
618 Vo Ed Carl Perkins Basic Grant	13,534.00	13,534.00	0.00
624 Vo Ed All Career & Tech Ed Programs	4,714.00	4,714.00	0.00
684 Miscellaneous Direct Federal Grant	8,786.70	10,759.62	-1,972.92
686 Miscellaneous State Grant	2,955.02	0.00	2,955.02
Total	<u>29,989.72</u>	<u>29,007.62</u>	<u>982.10</u>



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17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	8.81	0.00
1190 Penalties and Interest on Taxes	1.18	0.00
1340 Fees for Adult Education	160.00	3,135.00
1510 Interest Earnings	124.46	199.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	294.45	3,334.84

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

PRC Program Function Object	2005 Value	2006 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	2,831.98
2XX Personal Services - Employee Benefits	0.00	327.45
3XX Purchased Professional and Technical Services	174.00	0.00
6XX Supplies and Materials	0.00	276.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	174.00	3,435.88

Schedule of Changes Worksheet

Beginning Fund Balance	5,518.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,334.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,435.88	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00	(4b)	0.00
Ending Fund Balance (1 + 2 - 3 + 4)	5,417.03	(5)



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18 - Traffic Education Fund

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

PRC Revenue	2005 Value	2006 Value
1311 Driver's Education Fees	5,628.25	6,750.00
1510 Interest Earnings	465.32	784.70
1982 Summer Session - Driver's Education Fees	8,500.00	2,881.89
3260 State Driver's Education Reimbursement	9,370.91	8,159.72
5200 Sale or Compensation for Loss of Assets	1,816.75	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25,781.23	18,576.31

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	16,915.02	11,807.23
2XX Personal Services - Employee Benefits	49.63	72.79
4XX Purchased Property Services	2,655.00	1,530.00
5XX Other Purchased Services	2,316.75	514.31
6XX Supplies and Materials	2,206.50	1,864.79
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	24,142.90	15,789.12

Schedule of Changes Worksheet

Beginning Fund Balance	28,017.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,576.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,789.12	(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 159.90 (4b) -159.90		
		-159.90 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	30,645.24	(5)



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21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	161.02	234.92
5300 Operating Transfers from Other Funds	0.00	8,477.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	161.02	8,712.12

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	8,087.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	8,087.90

Schedule of Changes Worksheet

Beginning Fund Balance	6,989.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,712.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,087.90	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,613.97	(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	23,221.79	23,073.54
1112 District Levy - Personal Property	746.90	1,029.84
1113 District Levy - Heavy Motor Vehicles	20.61	0.00
1114 District Levy - Pers Prop/Mobile Homes	329.37	310.32
1190 Penalties and Interest on Taxes	92.35	114.75
1510 Interest Earnings	416.56	659.46
1900 Other Revenue from Local Sources	0.00	625.00
3281 State Technology Aid	5,906.60	8,824.86
3440 State HB20/SB417 Prop Tax Reimb	249.23	180.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	30,983.41	34,818.10

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	878.09
5XX Other Purchased Services	0.00	1,180.00
6XX Supplies and Materials	3,058.50	9,553.58
7XX Property and Equipment Acquisition	21,858.40	23,999.81
8XX Other Expenditures	0.00	1,250.00
21XX Support Services - Students		
1XX Personal Services - Salaries	1,484.10	683.42
2XX Personal Services - Employee Benefits	0.00	4.19
221X Improvement of Instruction Services		
5XX Other Purchased Services	127.50	1,810.57
222X Educational Media Services		
6XX Supplies and Materials	0.00	517.50
23XX Support Services - General Administration		
7XX Property and Equipment Acquisition	0.00	12.80
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	2,066.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	28,594.50	39,921.95



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28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance						10,019.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						34,818.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						39,921.95	(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)						4,915.42	(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	96.99	144.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	96.99	144.47

Schedule of Changes Worksheet

Beginning Fund Balance	4,294.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	144.47	(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)	4,438.78	(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	298,280.56	255,647.55
1112	District Levy - Personal Property	9,772.80	11,509.91
1113	District Levy - Heavy Motor Vehicles	20.29	0.00
1114	District Levy - Pers Prop/Mobile Homes	4,750.62	3,953.06
1190	Penalties and Interest on Taxes	1,960.18	1,633.25
1510	Interest Earnings	2,807.08	4,297.04
1900	Other Revenue from Local Sources	11.12	0.00
3120	State Guaranteed Tax Base Aid	23,973.69	31,961.89
3440	State HB20/SB417 Prop Tax Reimb	3,178.05	1,988.09
3445	State Combined Fund School Block Grant	44.59	44.93
6100	Material Prior Period Revenue Adjustments	-6,816.97	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>337,982.01</u>	<u>311,035.72</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		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	209,000.00	175,000.00
	850 Interest on Debt	136,130.00	120,845.00
	860 Agent Fees/Issuance Costs	250.00	250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>345,380.00</u>	<u>296,095.00</u>



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**** Recalculated ****

50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance					25,587.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					311,035.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					296,095.00	(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)					40,527.96	(5)



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**** Recalculated ****

60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	275.17	232.46
1900 Other Revenue from Local Sources	0.00	160.00
5200 Sale or Compensation for Loss of Assets	0.00	442.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	275.17	834.96

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	4,458.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	23,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	23,000.00	4,458.00

Schedule of Changes Worksheet

Beginning Fund Balance	9,098.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	834.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,458.00	(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
Ending Fund Balance (1 + 2 - 3 + 4)	5,475.06	(5)



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61 - Building Reserve Fund

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

PRC Revenue	2005 Value	2006 Value
1112 District Levy - Personal Property	287.37	0.00
1510 Interest Earnings	3,178.00	3,875.67
1900 Other Revenue from Local Sources	36.75	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,502.12	3,875.67

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		
7XX Property and Equipment Acquisition	0.00	133.51
25XX Support Services - Business		
7XX Property and Equipment Acquisition	0.00	338.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	4,988.13
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	0.00	1,360.98
7XX Property and Equipment Acquisition	8,710.81	17,631.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,710.81	24,451.80

Schedule of Changes Worksheet

Beginning Fund Balance	132,185.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,875.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	24,451.80	(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)	111,609.26	(5)



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**** Recalculated ****

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81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	263.69	384.04
1900 Other Revenue from Local Sources	300.00	500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	563.69	884.04

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

PRC Program Function Object	2005 Value	2006 Value
8XX Community Services Programs		
33XX Community Services		
8XX Other Expenditures	750.00	750.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	750.00	750.00

Schedule of Changes Worksheet

Beginning Fund Balance	11,707.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	884.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	750.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	11,841.65	(5)



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**** Recalculated ****

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2005 Value	2006 Value
1XXX Revenues from Student Activities	172,746.39	174,871.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	172,746.39	174,871.85

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	164,877.87	167,575.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	164,877.87	167,575.40

Schedule of Changes Worksheet

Beginning Fund Balance	40,873.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	174,871.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	167,575.40	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	48,169.59	(5)



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**** Recalculated ****

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	31,302.00	34,552.44
XX	39X 1XXX	112 Certified Teacher Staff Salaries	90,208.27	93,232.38
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	376,410.85	521,628.53
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	14,014.04	18,136.79
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	39,284.61	48,057.95
XX	XXX 4XXX	710 Land	0.00	2,117.00
XX	XXX 4XXX	715 Land Improvements	0.00	4,140.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	28,784.10	11,374.18
XX	XXX 4XXX	73X Major Equipment-New	2,926.71	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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**** Recalculated ****

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	30,516.20
b. Related Services Block Grant Entitlement	10,170.60
c. Total Entitlements Subject to Reversion	40,686.80

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)]	54,113.45
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	73,066.88
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: 80%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	48,208.11	0.00	0.00	0.00	
280	1XXX	2XX	9,939.62	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	100.00	0.00	0.00	0.00	
280	1XXX	6XX	3,177.98	0.00	0.00	0.00	
280	1XXX	7XX	49.00	0.00	0.00	0.00	
280	21XX	1XX	7,057.98	0.00	0.00	0.00	
280	21XX	2XX	553.37	0.00	0.00	0.00	
280	21XX	3XX	423.80	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	8.00	0.00	0.00	0.00	
280	21XX	7XX	3,177.88	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	371.14	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			73,066.88	0.00	0.00	0.00	73,066.88



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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	134,013.00	0.00	2,117.00	0.00	136,130.00
Land Improvements	195,887.00	64,929.00	4,140.00	0.00	264,956.00
Buildings	4,825,713.00	30,000.00	11,374.00	0.00	4,867,087.00
Machinery And Equipment	177,920.00	0.00	27,303.00	0.00	205,223.00
Totals at historical cost	5,333,533.00	94,929.00	44,934.00	0.00	5,473,396.00
Less Accumulated depreciation for:					
Improvement Accum	61,310.00	3,246.00	13,248.00	0.00	77,804.00
Building Accum	951,832.00	300.00	98,545.00	0.00	1,050,677.00
Machinery And Equipment Accum	77,572.00	0.00	11,551.00	0.00	89,123.00
Total accumulated depreciation	1,090,714.00	3,546.00	123,344.00	0.00	1,217,604.00
Governmental activities, capital assets, net	4,242,819.00	91,383.00	-78,410.00	0.00	4,255,792.00

* 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-
Governmental Activities *							
General Obligation Bonds:							
1/15/1996 Issue	2,535,000.00	0.00	175,000.00	0.00	2,360,000.00	185,000.00	2,175,000.00
Compensated	78,431.16	0.00	0.00	2,515.81	75,915.35	0.00	75,915.35
Loans	0.00	850,000.00	1,000.00	849,000.00	0.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	2,613,431.16	850,000.00	176,000.00	851,515.81	2,435,915.35	185,000.00	2,250,915.35

* 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.