



Trustees' Financial Summary

FY2005-06

Submit ID: 0350-54656776

**16 Gallatin County
0350 Bozeman Elem**

**** 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 Steve Johnson

Phone #: (406) 522-6042

(Signature)

(Date)

Chair, Board of Trustees Carson Taylor

(Signature)

(Date)

County Superintendent Mary Ellen Fitzgerald

(Signature)

(Date)

Software

Accounting Package: TSC

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

As reported on Annual Data Collection (ADC), the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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



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PRC	Title	Project Type	Project Number	CFDA #
115	MEDICAID	STATE	NONE	
116	Energy Relief One Time Only	STATE	None	
117	Title IV, Part A, Safe & Drug-Free	FEDERAL	16-0350-16-06	84.186A
118	Summer School	LOCAL		Local
119	Drug Free Communities Grant	FEDERAL	n/a	93.276
122	Whittier After School Program	LOCAL		
123	Teach In Grant	LOCAL		
124	Whittier Brain Based Learning	LOCAL		
125	FEDERAL INDIRECT COST	LOCAL	NONE	NONE
130	GLI OF AMERICAN HISTORY	LOCAL	NONE	
131	EIC Model Integration	LOCAL		
132	IDEA Part B	FEDERAL	16-0350-77-06-	84.027
133	MT Watercourse	LOCAL		
134	IDEA Preschool	FEDERAL	16-0350-79-06-	84.173A
136	HAWTHORNE KIDS AFTER SCHOOL	LOCAL		
137	Services for Significant Needs Students	STATE	16-0350-76-06-P2	State
138	Mentor Program Grant	LOCAL		
140	Longfellow After School Program	LOCAL		
141	Irving After School Program	LOCAL		
142	Toyota Tapestry	LOCAL		
144	Title I, Part A, Improving Basic Programs	FEDERAL	16-0350-31-06	84.010A
145	Trout Unlimited	LOCAL	NONE	
146	Tobacco Use Prevention	STATE	16-0350-98-06	
148	Title VII, Indian Education	FEDERAL	E060A040430	84.060
149	EL State Gifted and Talented	STATE	16-0350-13-06	
151	Exxon Mobil - Elementary Schools	LOCAL		
152	Bozeman Friends of Music	LOCAL		
153	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	16-0350-14-06	84.367
154	Title II, Part D, Ed Technology	FEDERAL	16-0350-60-06	84.318
156	Youth Advocacy Training	LOCAL		
157	Gilhousen Family Foundation	LOCAL		
158	Title V, Part A, Innovative Programs	FEDERAL	16-0350-39-06	84.298
165	Longfellow PAC	LOCAL	NONE	
166	Irving PAC	LOCAL	NONE	
167	Whittier PAC	LOCAL	NONE	
169	Morning Star PAC	LOCAL	NONE	
170	Emily Dickinson PAC	LOCAL	NONE	
171	CJMS PAC	LOCAL	NONE	
172	Sacajawea PAC	LOCAL	NONE	



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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)	1,528,995.13	209,747.68	132,801.10	
02	Taxes Receivable - Real and Personal (120-149)	244,019.13	18,187.67	395.85	
03	Taxes Receivable - Protested (150-159)	129,092.51	9,845.77	206.78	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	5,305.45		1,012.13	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	86,732.00			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,994,144.22	237,781.12	134,415.86	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	39,998.56	1,473.92		
25	Deferred Revenue (680)	373,111.64	28,033.44	602.63	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	413,110.20	29,507.36	602.63	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	143,213.81			
48	Fund Balance for Budget (961-970)	1,437,820.21	208,273.76	133,813.23	
52	TOTAL FUND BALANCE/EQUITY	1,581,034.02	208,273.76	133,813.23	
53	TOTAL LIABILITIES AND FUND BALANCE	1,994,144.22	237,781.12	134,415.86	



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	999.69	1,101,130.44	185,349.62	
02	Taxes Receivable - Real and Personal (120-149)	1.79			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			294,674.01	
06	Other Current Assets (190-210)		5,260.43	6,283.60	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			3,250.00	
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,001.48	1,106,390.87	489,557.23	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			24,801.50	
24	Other Current Liabilities (621-679)			13,231.34	
25	Deferred Revenue (680)	1.79			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1.79		38,032.84	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			5,346.00	
48	Fund Balance for Budget (961-970)	999.69	1,106,390.87	446,178.39	
52	TOTAL FUND BALANCE/EQUITY	999.69	1,106,390.87	451,524.39	
53	TOTAL LIABILITIES AND FUND BALANCE	1,001.48	1,106,390.87	489,557.23	



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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)				69,314.36
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)				573.39
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				69,887.75
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)				69,887.75
52	TOTAL FUND BALANCE/EQUITY				69,887.75
53	TOTAL LIABILITIES AND FUND BALANCE				69,887.75



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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)			15,197.32	
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			15,197.32	
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)			15,197.32	
52	TOTAL FUND BALANCE/EQUITY			15,197.32	
53	TOTAL LIABILITIES AND FUND BALANCE			15,197.32	



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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)	169,553.85	44,943.00		8,547.94
02	Taxes Receivable - Real and Personal (120-149)	6,701.50			51,024.87
03	Taxes Receivable - Protested (150-159)	3,562.93			26,594.71
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	12.89			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	179,831.17	44,943.00		86,167.52
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	10,264.43			77,619.58
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	10,264.43			77,619.58
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		29,840.24		
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	169,566.74	15,102.76		8,547.94
52	TOTAL FUND BALANCE/EQUITY	169,566.74	44,943.00		8,547.94
53	TOTAL LIABILITIES AND FUND BALANCE	179,831.17	44,943.00		86,167.52



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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)	11,705,239.50	82,146.14		
02	Taxes Receivable - Real and Personal (120-149)		15,083.69		
03	Taxes Receivable - Protested (150-159)		8,207.46		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	16,693.93	668.96		
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	11,721,933.43	106,106.25		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	105,608.50	155.00		
25	Deferred Revenue (680)		23,291.15		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES	105,608.50	23,446.15		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	11,616,324.93	82,660.10		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	11,616,324.93	82,660.10		
53	TOTAL LIABILITIES AND FUND BALANCE	11,721,933.43	106,106.25		



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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)			123,022.23	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			3,411.16	
07	Inventories (220 & 230)			165,836.10	
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)			161,378.83	
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			453,648.32	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			33.73	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)			8,692.93	
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES			8,726.66	
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			444,921.66	
53	TOTAL LIABILITIES AND FUND BALANCE			453,648.32	



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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)			1,535,886.07	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			14,829.97	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			1,550,716.04	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			525,797.60	
25	Deferred Revenue (680)			420,045.58	
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES			945,843.18	
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			604,872.86	
53	TOTAL LIABILITIES AND FUND BALANCE			1,550,716.04	



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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)			128,752.19	7,559.27
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			382.26	65.16
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			129,134.45	7,624.43
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			129,134.45	7,624.43
53	TOTAL LIABILITIES AND FUND BALANCE			129,134.45	7,624.43



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



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



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



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01 - General Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	6,754,634.64	7,189,589.95
1190	Penalties and Interest on Taxes	34,161.20	29,106.53
1310	Individual Tuition	5,201.40	16,170.37
1510	Interest Earnings	60,739.85	87,179.11
1900	Other Revenue from Local Sources	7,193.25	1,545.15
3110	Direct State Aid	6,073,608.72	6,464,498.36
3115	State Spec Ed Allowable Cost Pymt to Districts	872,118.22	905,442.78
3120	State Guaranteed Tax Base Aid	630,845.28	612,408.72
3440	State HB20/SB417 Prop Tax Reimb	37,440.98	27,997.43
3444	State School Block Grant	952,773.29	960,014.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>15,428,716.83</u>	<u>16,293,952.77</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	7,369,474.22	7,889,181.11
2XX	Personal Services - Employee Benefits	850,919.82	899,581.84
3XX	Purchased Professional and Technical Services	17,954.43	10,615.00
4XX	Purchased Property Services	3,004.48	5,618.76
5XX	Other Purchased Services	79,855.96	98,379.51
6XX	Supplies and Materials	232,508.09	360,933.87
8XX	Other Expenditures	1,337.25	253.30
21XX	Support Services - Students		
1XX	Personal Services - Salaries	351,136.96	334,254.14
2XX	Personal Services - Employee Benefits	55,934.31	53,793.31
3XX	Purchased Professional and Technical Services	0.00	4,358.22
4XX	Purchased Property Services	1,694.00	0.00
5XX	Other Purchased Services	2,838.01	5,270.63
6XX	Supplies and Materials	12,098.94	15,083.82
7XX	Property and Equipment Acquisition	0.00	1,855.20
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	102,405.87	77,146.54
2XX	Personal Services - Employee Benefits	12,262.49	8,962.23
3XX	Purchased Professional and Technical Services	1,379.64	698.31
4XX	Purchased Property Services	0.00	181.00
5XX	Other Purchased Services	12,161.47	8,141.27
6XX	Supplies and Materials	2,639.65	9,385.58
8XX	Other Expenditures	0.00	424.00



Trustees' Financial Summary

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16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	438,176.17	485,661.79
		2XX	Personal Services - Employee Benefits	77,363.46	79,593.28
		4XX	Purchased Property Services	548.82	399.20
		5XX	Other Purchased Services	1,276.89	1,325.82
		6XX	Supplies and Materials	64,792.94	63,615.53
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	251,110.83	264,760.61
		2XX	Personal Services - Employee Benefits	7,413.99	9,811.08
		3XX	Purchased Professional and Technical Services	62,921.55	73,345.44
		4XX	Purchased Property Services	5,927.45	5,499.16
		5XX	Other Purchased Services	65,987.82	79,978.99
		6XX	Supplies and Materials	23,437.85	25,850.03
		8XX	Other Expenditures	15,830.81	15,617.89
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	1,122,020.80	1,241,366.61
		2XX	Personal Services - Employee Benefits	65,098.19	68,252.28
		3XX	Purchased Professional and Technical Services	395.00	85.32
		4XX	Purchased Property Services	1,344.81	816.51
		5XX	Other Purchased Services	33,586.84	31,468.32
		6XX	Supplies and Materials	26,294.39	28,258.74
		8XX	Other Expenditures	5,366.04	3,179.87
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	95,603.23	106,623.72
		2XX	Personal Services - Employee Benefits	10,237.99	7,617.25
		3XX	Purchased Professional and Technical Services	2,868.93	1,033.80
		4XX	Purchased Property Services	520.50	84.93
		5XX	Other Purchased Services	7,134.88	8,704.02
		6XX	Supplies and Materials	6,193.99	5,265.79
		8XX	Other Expenditures	581.52	1,630.33
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	716,012.43	713,669.69
		2XX	Personal Services - Employee Benefits	120,086.28	128,838.99
		3XX	Purchased Professional and Technical Services	22,413.26	44,460.42
		4XX	Purchased Property Services	580,870.93	628,026.26
		5XX	Other Purchased Services	93,610.37	97,097.69
		6XX	Supplies and Materials	45,854.00	4,039.71
		8XX	Other Expenditures	25.00	2,021.55
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	4,644.00	2,701.50



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**** Recalculated ****

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				
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	1,607.74	18,404.10
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	964,350.61	1,033,850.57
		2XX	Personal Services - Employee Benefits	213,547.74	185,154.78
		5XX	Other Purchased Services	1,358.59	670.00
		6XX	Supplies and Materials	2,714.25	2,057.41
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	568,296.85	569,856.93
		2XX	Personal Services - Employee Benefits	58,511.57	58,495.99
		5XX	Other Purchased Services	2,874.85	2,813.46
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	81,152.79	78,296.57
		2XX	Personal Services - Employee Benefits	4,681.71	3,248.13
		5XX	Other Purchased Services	0.00	337.52
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	25,251.76	6,573.20
		2XX	Personal Services - Employee Benefits	5,331.98	754.66
		5XX	Other Purchased Services	3,987.19	4,454.03
		6XX	Supplies and Materials	2,956.38	9,266.76
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	0.00	2,172.14
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	134,294.84	124,452.55
		2XX	Personal Services - Employee Benefits	9,745.81	11,058.22
		4XX	Purchased Property Services	1,036.53	185.84
		5XX	Other Purchased Services	339.42	204.29
		6XX	Supplies and Materials	6,947.94	7,238.61
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	0.00	675.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	21,106.15	19,423.83
		2XX	Personal Services - Employee Benefits	15.60	23.37
		3XX	Purchased Professional and Technical Services	0.00	1,604.00



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	104,244.17	102,699.35
		2XX	Personal Services - Employee Benefits	3,629.09	2,951.29
		3XX	Purchased Professional and Technical Services	9,457.00	11,062.00
		6XX	Supplies and Materials	1,180.00	0.00
		8XX	Other Expenditures	783.15	0.00
920	Enterprise or Internal Service Programs				
	32XX	Enterprise Services			
		1XX	Personal Services - Salaries	16,960.88	45.06
		2XX	Personal Services - Employee Benefits	204.86	0.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>15,331,727.00</u>	<u>16,272,850.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance					1,455,658.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					16,293,952.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					16,272,850.00	(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	143,213.81	Less Last Year	38,941.06	(4b)	104,272.75	
					104,272.75	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,581,034.02	(5)



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10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	419,073.09	543,903.01
1190	Penalties and Interest on Taxes	2,066.73	1,884.00
1410	Individual Transportation Fees	9,959.25	11,523.00
1510	Interest Earnings	1,893.66	2,543.55
2220	County On-Schedule Trans Reimb	204,019.55	226,977.17
3210	State On-Schedule Trans Reimb	204,019.56	226,977.18
3440	State HB20/SB417 Prop Tax Reimb	2,320.33	2,135.34
3444	State School Block Grant	22,765.46	22,938.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>866,117.63</u>	<u>1,038,881.73</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		
25XX	Support Services - Business		
1XX	Personal Services - Salaries	94,230.32	100,336.37
2XX	Personal Services - Employee Benefits	7,719.70	7,694.09
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	20,557.07	21,945.25
2XX	Personal Services - Employee Benefits	4,494.96	4,633.07
3XX	Purchased Professional and Technical Services	1,336.32	1,172.40
4XX	Purchased Property Services	875.46	5,396.26
5XX	Other Purchased Services	640,717.06	681,953.13
6XX	Supplies and Materials	2,113.45	2,183.95
8XX	Other Expenditures	0.00	324.88
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	39,708.28	42,453.31
280	Special Education - Local and State		
27XX	Student Transportation Services		
5XX	Other Purchased Services	119,338.38	130,158.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>931,091.00</u>	<u>998,251.68</u>



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**** Recalculated ****

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					167,643.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,038,881.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					998,251.68	(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)					208,273.76	(5)



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11 - Bus Depreciation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	890.70	11,189.60
1190	Penalties and Interest on Taxes	78.30	46.15
1510	Interest Earnings	5,246.28	3,583.94
3440	State HB20/SB417 Prop Tax Reimb	0.00	44.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,215.28	14,864.53

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	83,250.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		83,250.00	0.00

Schedule of Changes Worksheet

Beginning Fund Balance				118,948.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				14,864.53	(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)				133,813.23	(5)



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13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	14.16	4.72
1190 Penalties and Interest on Taxes	3.63	2.65
1510 Interest Earnings	32.96	39.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	50.75	47.16

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	0.00	500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	500.00

Schedule of Changes Worksheet

Beginning Fund Balance	1,452.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	47.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	500.00	(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)	999.69	(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	20,365.96	35,795.11
2240 County Retirement Distribution	2,292,000.00	2,221,848.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,312,365.96	2,257,643.11

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

PRC Program Function Object	2005 Value	2006 Value
180 Summer School		
1XXX Instruction		
2XX Personal Services - Employee Benefits	392.24	327.74
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,149,685.13	1,175,020.66
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	52,131.10	54,645.43
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	29,166.01	29,327.39
222X Educational Media Services		
2XX Personal Services - Employee Benefits	65,629.53	72,808.72
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	21,974.50	51,696.91
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	185,834.10	214,597.66
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	29,288.32	31,732.03
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	107,287.30	107,968.25
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,937.54	3,085.23
28XX Support Services - Central		
2XX Personal Services - Employee Benefits	27,371.75	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	175,993.40	194,134.13
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	91,324.37	85,401.01



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14 - Retirement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
280	Special Education - Local and State				
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	12,813.17	11,719.36
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	3,631.70	1,001.91
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	32,989.17	19,323.48
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	218.56	304.68
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	5,909.10	5,233.69
890	Other Community Services				
	26XX	Operation and Maintenance of Plant Services			
		2XX	Personal Services - Employee Benefits	11,881.82	11,559.48
920	Enterprise or Internal Service Programs				
	32XX	Enterprise Services			
		2XX	Personal Services - Employee Benefits	21,902.59	24,516.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,028,361.40</u>	<u>2,094,404.31</u>



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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					943,152.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,257,643.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,094,404.31	(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)					1,106,390.87	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
115 MEDICAID	
1900 Other Revenue from Local Sources	7,592.93
3355 Medicaid - Miscellaneous	181,315.25
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	122,845.18
3357 Montana Administrative Claiming Reimbursement	58,197.25
115 Subtotal	369,950.61
116 Energy Relief One Time Only	
3630 OTO State Energy Cost Relief & Transportation	42,915.00
117 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	41,599.00
118 Summer School	
1981 Summer School Fees	5,595.00
119 Drug Free Communities Grant	
4700 Federal Miscellaneous Grants from other State Agencies	1,540.11
122 Whittier After School Program	
1800 Revenue from Community Services Activities	1,088.78
1900 Other Revenue from Local Sources	8,870.22
122 Subtotal	9,959.00
123 Teach In Grant	
1900 Other Revenue from Local Sources	500.00
124 Whittier Brain Based Learning	
1920 Contributions/Donations from Private Sources	5,050.00
125 FEDERAL INDIRECT COST	
1900 Other Revenue from Local Sources	1,415.00
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	134,829.82
125 Subtotal	136,244.82
130 GLI OF AMERICAN HISTORY	
1900 Other Revenue from Local Sources	951.49
131 EIC Model Integration	
1900 Other Revenue from Local Sources	500.00
132 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	1,022,328.12
133 MT Watercourse	
1900 Other Revenue from Local Sources	550.00



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
134 IDEA Preschool	
4570 IDEA Preschool	29,057.00
136 HAWTHORNE KIDS AFTER SCHOOL	
1800 Revenue from Community Services Activities	52,510.24
1900 Other Revenue from Local Sources	12,300.00
136 Subtotal	64,810.24
137 Services for Significant Needs Students	
3610 Services for Significant Needs Students	12,500.00
140 Longfellow After School Program	
1800 Revenue from Community Services Activities	17,252.55
1900 Other Revenue from Local Sources	7,500.00
140 Subtotal	24,752.55
141 Irving After School Program	
1800 Revenue from Community Services Activities	398.00
1900 Other Revenue from Local Sources	9,249.00
141 Subtotal	9,647.00
144 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	636,194.76
145 Trout Unlimited	
1900 Other Revenue from Local Sources	3,206.00
146 Tobacco Use Prevention	
3290 State - Other State Grants	11,427.00
148 Title VII, Indian Education	
4130 Title VII Indian Education	18,543.29
149 EL State Gifted and Talented	
3600 State Gifted & Talented Reimbursement	4,210.00
151 Exxon Mobil - Elementary Schools	
1900 Other Revenue from Local Sources	2,000.00
152 Bozeman Friends of Music	
1900 Other Revenue from Local Sources	3,958.00
153 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	338,996.40
154 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	20,583.34



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
156 Youth Advocacy Training	
1900 Other Revenue from Local Sources	940.00
158 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	28,567.00
165 Longfellow PAC	
1900 Other Revenue from Local Sources	4,662.02
166 Irving PAC	
1900 Other Revenue from Local Sources	4,500.00
167 Whittier PAC	
1900 Other Revenue from Local Sources	6,026.55
169 Morning Star PAC	
1900 Other Revenue from Local Sources	59.72
170 Emily Dickinson PAC	
1900 Other Revenue from Local Sources	32,083.18
171 CJMS PAC	
1900 Other Revenue from Local Sources	1,805.51
172 Sacajawea PAC	
1900 Other Revenue from Local Sources	2,259.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,898,471.72

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

PRC Program Function Object	2006 Value
115 MEDICAID	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
1XX Personal Services - Salaries	7,665.62
2XX Personal Services - Employee Benefits	71.18
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	185,174.41
2XX Personal Services - Employee Benefits	44,475.76
3XX Purchased Professional and Technical Services	3,001.75
5XX Other Purchased Services	9,997.74
6XX Supplies and Materials	37,098.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
280 Special Education - Local and State	
21XX Support Services - Students	
1XX Personal Services - Salaries	41,036.03
2XX Personal Services - Employee Benefits	6,328.47
3XX Purchased Professional and Technical Services	212,212.41
24XX Support Services - School Administration	
1XX Personal Services - Salaries	2,279.77
2XX Personal Services - Employee Benefits	15.43
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	2,252.32
6XX Supplies and Materials	1,130.12
	552,739.01
115 Subtotal	
116 Energy Relief One Time Only	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	42,915.00
117 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	39,607.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	1,992.00
	41,599.00
117 Subtotal	
118 Summer School	
180 Summer School	
1XXX Instruction	
1XX Personal Services - Salaries	2,146.30
2XX Personal Services - Employee Benefits	14.53
5XX Other Purchased Services	337.46
6XX Supplies and Materials	71.70
	2,569.99
118 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
119 Drug Free Communities Grant	
470 Federal Miscellaneous Grants from other State Agencies	
21XX Support Services - Students	
1XX Personal Services - Salaries	1,350.79
2XX Personal Services - Employee Benefits	189.32
	1,540.11
119 Subtotal	
122 Whittier After School Program	
840 Custody and Child Care Services	
33XX Community Services	
1XX Personal Services - Salaries	3,511.48
2XX Personal Services - Employee Benefits	1,391.90
6XX Supplies and Materials	435.37
	5,338.75
122 Subtotal	
123 Teach In Grant	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
6XX Supplies and Materials	500.00
124 Whittier Brain Based Learning	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
5XX Other Purchased Services	2,606.40
125 FEDERAL INDIRECT COST	
271 State and Federal Aggregate of Reimbursements/Indirect C	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	3,500.00
23XX Support Services - General Administration	
8XX Other Expenditures	625.18
24XX Support Services - School Administration	
8XX Other Expenditures	2,500.00
25XX Support Services - Business	
1XX Personal Services - Salaries	52,489.02
2XX Personal Services - Employee Benefits	444.69
5XX Other Purchased Services	14.00
6XX Supplies and Materials	1,664.25
8XX Other Expenditures	542.91



Trustees' Financial Summary

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16 Gallatin County
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**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
271 State and Federal Aggregate of Reimbursements/Indirect C	
25XX Support Services - Business	
125 Subtotal	61,780.05
130 GLI OF AMERICAN HISTORY	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	500.00
2XX Personal Services - Employee Benefits	79.78
3XX Purchased Professional and Technical Services	300.00
5XX Other Purchased Services	98.85
6XX Supplies and Materials	72.68
130 Subtotal	1,051.31
131 EIC Model Integration	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	396.68
132 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	690,234.58
2XX Personal Services - Employee Benefits	189,915.73
3XX Purchased Professional and Technical Services	11,419.59
5XX Other Purchased Services	6,401.37
6XX Supplies and Materials	27,226.85
21XX Support Services - Students	
1XX Personal Services - Salaries	1,872.36
2XX Personal Services - Employee Benefits	293.36
3XX Purchased Professional and Technical Services	3,205.50
4XX Purchased Property Services	1,847.85
5XX Other Purchased Services	4,488.96
6XX Supplies and Materials	8,604.93
24XX Support Services - School Administration	
1XX Personal Services - Salaries	369.80
2XX Personal Services - Employee Benefits	58.59
4XX Purchased Property Services	30.00
5XX Other Purchased Services	19,455.24
6XX Supplies and Materials	6,197.08



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**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
456 IDEA, Part B, Children with Disabilities	
24XX Support Services - School Administration	
8XX Other Expenditures	333.43
27XX Student Transportation Services	
5XX Other Purchased Services	1,412.50
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	48,960.40
	1,022,328.12
132 Subtotal	
133 MT Watercourse	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	37.50
5XX Other Purchased Services	223.75
6XX Supplies and Materials	329.94
221X Improvement of Instruction Services	
6XX Supplies and Materials	152.05
	743.24
133 Subtotal	
134 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	22,618.57
2XX Personal Services - Employee Benefits	5,047.43
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	1,391.00
	29,057.00
134 Subtotal	
136 HAWTHORNE KIDS AFTER SCHOOL	
840 Custody and Child Care Services	
33XX Community Services	
1XX Personal Services - Salaries	43,188.55
2XX Personal Services - Employee Benefits	6,147.54
3XX Purchased Professional and Technical Services	4,959.34
4XX Purchased Property Services	430.01
6XX Supplies and Materials	4,465.32



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**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
136 Subtotal	59,190.76
137 Services for Significant Needs Students	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	12,500.00
138 Mentor Program Grant	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
5XX Other Purchased Services	295.00
140 Longfellow After School Program	
840 Custody and Child Care Services	
33XX Community Services	
1XX Personal Services - Salaries	18,592.41
2XX Personal Services - Employee Benefits	2,197.42
5XX Other Purchased Services	940.21
6XX Supplies and Materials	505.24
140 Subtotal	22,235.28
141 Irving After School Program	
840 Custody and Child Care Services	
33XX Community Services	
1XX Personal Services - Salaries	2,299.40
2XX Personal Services - Employee Benefits	199.04
3XX Purchased Professional and Technical Services	100.00
5XX Other Purchased Services	102.40
6XX Supplies and Materials	458.78
141 Subtotal	3,159.62
142 Toyota Tapestry	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	126.61



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
144 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	361,456.23
2XX Personal Services - Employee Benefits	108,997.42
3XX Purchased Professional and Technical Services	43,550.00
5XX Other Purchased Services	3,202.90
6XX Supplies and Materials	59,589.76
7XX Property and Equipment Acquisition	3,254.80
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	22,345.01
2XX Personal Services - Employee Benefits	3,486.47
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	30,312.17
144 Subtotal	636,194.76
146 Tobacco Use Prevention	
329 State Miscellaneous Grants	
21XX Support Services - Students	
1XX Personal Services - Salaries	11,313.16
2XX Personal Services - Employee Benefits	113.84
146 Subtotal	11,427.00
148 Title VII, Indian Education	
413 Title VII Indian Education	
21XX Support Services - Students	
1XX Personal Services - Salaries	13,504.27
2XX Personal Services - Employee Benefits	2,177.99
3XX Purchased Professional and Technical Services	1,325.00
5XX Other Purchased Services	37.30
6XX Supplies and Materials	610.67
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	888.06
148 Subtotal	18,543.29



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**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
149 EL State Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	375.00
5XX Other Purchased Services	2,867.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	968.00
	4,210.00
149 Subtotal	
151 Exxon Mobil - Elementary Schools	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	965.75
6XX Supplies and Materials	967.43
221X Improvement of Instruction Services	
6XX Supplies and Materials	500.00
	2,433.18
151 Subtotal	
152 Bozeman Friends of Music	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	990.00
5XX Other Purchased Services	1,085.80
6XX Supplies and Materials	2,578.71
	4,654.51
152 Subtotal	
153 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	59,450.95
2XX Personal Services - Employee Benefits	15,015.74
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	22,765.79
2XX Personal Services - Employee Benefits	2,191.80
5XX Other Purchased Services	54,856.20
6XX Supplies and Materials	2,345.10
8XX Other Expenditures	857.92



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
430 Title II, Part A, Teacher & Principal Training & Recruiting	
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	7,921.90
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	33,443.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	1,682.00
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
3XX Purchased Professional and Technical Services	92,835.00
4XX Purchased Property Services	39,000.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	6,631.00
<hr/>	
153 Subtotal	338,996.40
154 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	13,000.00
2XX Personal Services - Employee Benefits	2,765.58
6XX Supplies and Materials	3,832.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	985.76
<hr/>	
154 Subtotal	20,583.34
156 Youth Advocacy Training	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
5XX Other Purchased Services	823.69
157 Gilhousen Family Foundation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,275.00
6XX Supplies and Materials	1,413.50



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
157 Subtotal	2,688.50
158 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
3XX Purchased Professional and Technical Services	27,199.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	1,368.00
158 Subtotal	28,567.00
165 Longfellow PAC	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	2,649.00
6XX Supplies and Materials	2,013.02
165 Subtotal	4,662.02
166 Irving PAC	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	2,610.70
6XX Supplies and Materials	223.45
166 Subtotal	2,834.15
167 Whittier PAC	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	6,026.55
169 Morning Star PAC	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	139.90



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
170 Emily Dickinson PAC	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	4,906.52
24XX Support Services - School Administration	
5XX Other Purchased Services	225.00
	5,131.52
170 Subtotal	
171 CJMS PAC	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	871.96
6XX Supplies and Materials	933.55
	1,805.51
171 Subtotal	
172 Sacajawea PAC	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	88.81
6XX Supplies and Materials	2,170.20
	2,259.01
172 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 2,954,652.26



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					502,358.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,898,471.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,954,652.26	(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	5,346.00	Less Last Year	0.00	(4b)	5,346.00	
					5,346.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					451,524.39	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
115 MEDICAID	369,950.61	552,739.01	-182,788.40
116 Energy Relief One Time Only	42,915.00	42,915.00	0.00
117 Title IV, Part A, Safe & Drug-Free	41,599.00	41,599.00	0.00
118 Summer School	5,595.00	2,569.99	3,025.01
119 Drug Free Communities Grant	1,540.11	1,540.11	0.00
122 Whittier After School Program	9,959.00	5,338.75	4,620.25
123 Teach In Grant	500.00	500.00	0.00
124 Whittier Brain Based Learning	5,050.00	2,606.40	2,443.60
125 FEDERAL INDIRECT COST	136,244.82	61,780.05	74,464.77
130 GLI OF AMERICAN HISTORY	951.49	1,051.31	-99.82
131 EIC Model Integration	500.00	396.68	103.32
132 IDEA Part B	1,022,328.12	1,022,328.12	0.00
133 MT Watercourse	550.00	743.24	-193.24
134 IDEA Preschool	29,057.00	29,057.00	0.00
136 HAWTHORNE KIDS AFTER SCHOOL	64,810.24	59,190.76	5,619.48
137 Services for Significant Needs Students	12,500.00	12,500.00	0.00
138 Mentor Program Grant	0.00	295.00	-295.00
140 Longfellow After School Program	24,752.55	22,235.28	2,517.27
141 Irving After School Program	9,647.00	3,159.62	6,487.38
142 Toyota Tapestry	0.00	126.61	-126.61
144 Title I, Part A, Improving Basic Programs	636,194.76	636,194.76	0.00
145 Trout Unlimited	3,206.00	0.00	3,206.00



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15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
146 Tobacco Use Prevention	11,427.00	11,427.00	0.00
148 Title VII, Indian Education	18,543.29	18,543.29	0.00
149 EL State Gifted and Talented	4,210.00	4,210.00	0.00
151 Exxon Mobil - Elementary Schools	2,000.00	2,433.18	-433.18
152 Bozeman Friends of Music	3,958.00	4,654.51	-696.51
153 Title II, Part A, Teacher/Principal Train/Recruit	338,996.40	338,996.40	0.00
154 Title II, Part D, Ed Technology	20,583.34	20,583.34	0.00
156 Youth Advocacy Training	940.00	823.69	116.31
157 Gilhousen Family Foundation	0.00	2,688.50	-2,688.50
158 Title V, Part A, Innovative Programs	28,567.00	28,567.00	0.00
165 Longfellow PAC	4,662.02	4,662.02	0.00
166 Irving PAC	4,500.00	2,834.15	1,665.85
167 Whittier PAC	6,026.55	6,026.55	0.00
169 Morning Star PAC	59.72	139.90	-80.18
170 Emily Dickinson PAC	32,083.18	5,131.52	26,951.66
171 CJMS PAC	1,805.51	1,805.51	0.00
172 Sacajawea PAC	2,259.01	2,259.01	0.00
Total	2,898,471.72	2,954,652.26	-56,180.54



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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	3,107.78	3,548.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,107.78	3,548.19

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	747.05	1,104.99
21XX Support Services - Students		
1XX Personal Services - Salaries	1,247.33	2,268.31
222X Educational Media Services		
1XX Personal Services - Salaries	1,057.73	1,864.87
24XX Support Services - School Administration		
1XX Personal Services - Salaries	0.00	1,935.33
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	966.78
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	15,246.68	27,439.10
28XX Support Services - Central		
1XX Personal Services - Salaries	1,027.28	0.00
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	2,670.29	4,147.56
24XX Support Services - School Administration		
1XX Personal Services - Salaries	314.02	573.11
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	0.00	4,006.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	22,310.38	44,306.13



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21 - Compensated Absence Fund

Schedule of Changes Worksheet

Beginning Fund Balance						110,645.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,548.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						44,306.13	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						69,887.75	(5)



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26 - Impact Aid Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	344.79	615.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	344.79	615.54

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		
5XX Other Purchased Services	2,500.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,500.00	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	14,581.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	615.54	(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)	15,197.32	(5)



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28 - Technology Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	201,505.90	198,545.18
1190	Penalties and Interest on Taxes	827.85	680.04
1510	Interest Earnings	2,487.65	5,184.93
3281	State Technology Aid	61,046.61	93,599.73
3440	State HB20/SB417 Prop Tax Reimb	1,116.68	772.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>266,984.69</u>	<u>298,782.61</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	3,070.00	0.00
	6XX Supplies and Materials	17,990.05	114,385.13
221X	Improvement of Instruction Services		
	7XX Property and Equipment Acquisition	0.00	4,160.00
23XX	Support Services - General Administration		
	1XX Personal Services - Salaries	0.00	114,943.97
	2XX Personal Services - Employee Benefits	0.00	9,858.23
	7XX Property and Equipment Acquisition	0.00	10,982.00
25XX	Support Services - Business		
	6XX Supplies and Materials	1,387.50	569.28
	7XX Property and Equipment Acquisition	3,850.00	0.00
28XX	Support Services - Central		
	1XX Personal Services - Salaries	107,416.50	0.00
	2XX Personal Services - Employee Benefits	8,682.29	0.00
	6XX Supplies and Materials	7,850.50	0.00
	7XX Property and Equipment Acquisition	7,762.50	0.00
910	Food Services		
	31XX Food Services		
	6XX Supplies and Materials	0.00	23,805.03
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>158,009.34</u>	<u>278,703.64</u>



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28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance					149,487.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					298,782.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					278,703.64	(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)					169,566.74	(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	2,652.58	3,045.50
3445 State Combined Fund School Block Grant	37,261.96	37,545.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	39,914.54	40,590.65

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	80,800.43	79,015.41
7XX Property and Equipment Acquisition	0.00	33,833.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	80,800.43	112,848.91

Schedule of Changes Worksheet

Beginning Fund Balance	102,545.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	40,590.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	112,848.91	(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 29,840.24 Less Last Year 15,184.67	(4b)	14,655.57
		14,655.57 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		44,943.00 (5)



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50 - Debt Service Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	1,422,250.02	1,484,114.44
1190	Penalties and Interest on Taxes	17,808.43	6,793.22
1510	Interest Earnings	11,428.30	11,693.24
1900	Other Revenue from Local Sources	0.00	2,260.81
3440	State HB20/SB417 Prop Tax Reimb	7,885.44	5,767.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,459,372.19</u>	<u>1,510,629.54</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	1,260,000.00	1,280,000.00
	850 Interest on Debt	278,137.50	258,412.50
	860 Agent Fees/Issuance Costs	600.00	1,250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>1,538,737.50</u>	<u>1,539,662.50</u>

Schedule of Changes Worksheet

Beginning Fund Balance				37,580.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,510,629.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,539,662.50	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				8,547.94	(5)



Trustees' Financial Summary

FY2005-06

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16 Gallatin County
0350 Bozeman Elem

**** Recalculated ****

60 - Building Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	43,356.90	218,832.65
1900	Other Revenue from Local Sources	44,018.49	2,946.04
1910	Rentals	118,262.73	113,266.48
5110	Sale of Bonds	0.00	14,123,820.71
5200	Sale or Compensation for Loss of Assets	252,634.75	9,271.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		458,272.87	14,468,137.38

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	10,505.80
2XX	Personal Services - Employee Benefits	0.00	295.62
3XX	Purchased Professional and Technical Services	0.00	248.75
4XX	Purchased Property Services	97,552.94	121,730.66
5XX	Other Purchased Services	0.00	1,753.69
6XX	Supplies and Materials	272.94	7,131.50
8XX	Other Expenditures	5,901.72	40,864.02
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	283,035.07	4,096,441.23
890	Other Community Services		
33XX	Community Services		
8XX	Other Expenditures	132,911.48	131,147.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		519,674.15	4,410,118.50



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**** Recalculated ****

60 - Building Fund

Schedule of Changes Worksheet

Beginning Fund Balance					1,558,306.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					14,468,137.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,410,118.50	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					11,616,324.93	(5)



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**** Recalculated ****

61 - Building Reserve Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	453,804.63	456,692.95
1190	Penalties and Interest on Taxes	1,543.68	55.73
1510	Interest Earnings	1,162.11	0.00
1900	Other Revenue from Local Sources	0.00	900.00
3440	State HB20/SB417 Prop Tax Reimb	2,567.46	1,780.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>459,077.88</u>	<u>459,428.70</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	2,027.25	0.00
2XX	Personal Services - Employee Benefits	73.47	0.00
3XX	Purchased Professional and Technical Services	877.57	6,202.75
4XX	Purchased Property Services	84,997.86	107,791.53
5XX	Other Purchased Services	645.25	525.20
6XX	Supplies and Materials	86,959.48	37,905.25
4XXX	Facilities Acquisition and Construction Services		
5XX	Other Purchased Services	305.80	0.00
7XX	Property and Equipment Acquisition	341,591.44	151,454.85
52XX	Capital Leases or Long Term Notes with Board of Investm		
840	Principal On Debt	151,505.51	151,505.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>668,983.63</u>	<u>455,385.09</u>



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**** Recalculated ****

61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance						78,616.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						459,428.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						455,385.09	(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)						82,660.10	(5)



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**** Recalculated ****

74 - Purchasing Internal Service Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	3,904.64	5,594.86
1900	Other Revenue from Local Sources	10,942.89	11,080.30
1970	Services Provided Other Funds	512,869.78	556,469.71
5700	Resources Transferred from Other School Districts or Cooperatives	166,500.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		694,217.31	573,144.87

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

PRC Program Function Object	2005 Value	2006 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	111,069.21	157,157.08
2XX Personal Services - Employee Benefits	19,693.53	24,180.17
4XX Purchased Property Services	134,084.45	116,751.32
5XX Other Purchased Services	94,433.03	95,928.34
6XX Supplies and Materials	271,425.01	191,545.65
7XX Property and Equipment Acquisition	30,197.03	36,996.26
8XX Other Expenditures	78.16	2,068.11
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	660,980.42	624,626.93

Schedule of Changes Worksheet

Beginning Fund Balance	496,403.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	573,144.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	624,626.93	(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)	444,921.66	(5)



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**** Recalculated ****

78 - Self Insurance Fund - Health

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	33,182.30	41,826.32
1900	Other Revenue from Local Sources	0.00	45,582.11
1970	Services Provided Other Funds	3,588,467.68	3,847,256.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,621,649.98</u>	<u>3,934,665.38</u>

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

PRC Program Function Object	2005 Value	2006 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	28,366.87	29,915.92
2XX Personal Services - Employee Benefits	3,504,205.04	3,874,316.11
3XX Purchased Professional and Technical Services	222,327.77	241,793.52
4XX Purchased Property Services	4,499.94	5,298.00
5XX Other Purchased Services	4,180.66	4,486.13
6XX Supplies and Materials	2,518.26	4,095.82
8XX Other Expenditures	17,713.23	12,851.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>3,783,811.77</u>	<u>4,172,756.98</u>

Schedule of Changes Worksheet

Beginning Fund Balance		842,964.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,934,665.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		4,172,756.98	(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)		604,872.86	(5)



Trustees' Financial Summary

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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
1510	Interest Earnings	1,886.08	2,786.92
1700	Student Extracurricular Activity Receipts	173,169.75	183,626.60
1900	Other Revenue from Local Sources	67,053.61	66,199.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		242,109.44	252,612.63

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	207,994.77	251,289.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		207,994.77	251,289.87

Schedule of Changes Worksheet

Beginning Fund Balance				127,811.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				252,612.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				251,289.87	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				129,134.45	(5)



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**** Recalculated ****

85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	221.69	225.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	221.69	225.83

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 8XX Other Expenditures	1,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,000.00	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	7,398.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	225.83	(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)	7,624.43	(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	40,988.34	45,089.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	550,807.97	564,696.26
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	602,336.00	671,117.04
XX	457 1XXX	112 Certified Teacher Staff Salaries	21,177.15	22,618.57
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	8,733,487.52	9,136,927.48
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	99,847.00	245,525.99
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	1,157.10	1,543.07
XX	XXX 26XX	41X Energy Utility Services	388,250.49	433,437.07
XX	XXX 4XXX	710 Land	0.00	2,637,455.50
XX	XXX 4XXX	715 Land Improvements	136,273.50	114,143.80
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	535,169.03	1,557,154.19
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	500.00
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	440,820.38
b. Related Services Block Grant Entitlement	146,918.94
c. Total Entitlements Subject to Reversion	587,739.32

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)]	781,693.30
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,934,781.36
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding in FY2008 Maximum Budget: 100%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	1,033,850.57	0.00	0.00	0.00
280	1XXX	2XX	185,154.78	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	670.00	0.00	0.00	0.00
280	1XXX	6XX	2,057.41	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	569,856.93	0.00	0.00	0.00
280	21XX	2XX	58,495.99	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	2,813.46	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	78,296.57	0.00	0.00	0.00
280	24XX	2XX	3,248.13	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	337.52	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			1,934,781.36	0.00	0.00	0.00 1,934,781.36



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Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.



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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	1,033,915.99	0.00	2,637,455.50	0.00	3,671,371.49
Land Improvements	984,295.94	0.00	243,574.30	0.00	1,227,870.24
Buildings	25,457,260.47	0.00	741,525.83	0.00	26,198,786.30
Machinery And Equipment	1,192,311.53	0.00	54,085.50	0.00	1,246,397.03
Construction in Progress	354,848.19	0.00	986,672.09	302,694.23	1,038,826.05
Totals at historical cost	29,022,632.12	0.00	4,663,313.22	302,694.23	33,383,251.11
Less Accumulated depreciation for:					
Improvement Accum	341,232.12	0.00	55,304.18	0.00	396,536.30
Building Accum	6,406,563.61	0.00	560,202.48	0.00	6,966,766.09
Machinery And Equipment Accum	900,766.59	0.00	76,353.56	0.00	977,120.15
Total accumulated depreciation	7,648,562.32	0.00	691,860.22	0.00	8,340,422.54
Governmental activities, capital assets, net	21,374,069.80	0.00	3,971,453.00	302,694.23	25,042,828.57
Business -Type Activities:**	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Machinery And Equipment	410,673.96	0.00	0.00	0.00	410,673.96
Totals at historical cost	410,673.96	0.00	0.00	0.00	410,673.96
Less Accumulated depreciation for:					
Machinery And Equipment Accum	212,298.87	0.00	36,996.26	0.00	249,295.13
Total accumulated depreciation	212,298.87	0.00	36,996.26	0.00	249,295.13
Business-type activities, capital assets, net	198,375.09	0.00	-36,996.26	0.00	161,378.83

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

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

Depreciation by Function for FY2006	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	17,043.68	0.00	0.00
Support Services Staff (22XX)	1,641.10	0.00	0.00
General Administration (23XX)	13,320.70	0.00	0.00
Operations and Maintenance (26XX)	30,219.53	0.00	0.00
Food Service (31XX)	13,123.48	0.00	0.00
Enterprise Operations (32XX)	0.00	36,996.26	0.00
Extracurricular (34XX, 35XX)	1,005.07	0.00	0.00



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Unallocated	615,506.66	0.00	0.00
Total Depreciation for FY2006	691,860.22	36,996.26	0.00



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
General Obligation Bonds:							
3/9/2006 Issue	0.00	14,100,000.00	0.00	0.00	14,100,000.00	285,000.00	13,815,000.00
12/15/2002 Issue	5,530,000.00	0.00	540,000.00	0.00	4,990,000.00	555,000.00	4,435,000.00
3/28/2003 Issue	1,368,000.00	0.00	333,000.00	0.00	1,035,000.00	337,500.00	697,500.00
3/28/2003 Issue	1,672,000.00	0.00	407,000.00	0.00	1,265,000.00	412,500.00	852,500.00
Compensated	1,608,403.62	135,547.04	0.00	97,450.22	1,646,500.44	97,450.00	1,549,050.44
Loans	1,431,692.00	0.00	151,506.00	8,565.00	1,271,621.00	166,048.00	1,105,573.00
Other	203,537.90	86,118.15	0.00	133,761.77	155,894.28	90,536.00	65,358.28
Total Governmental Activity							
Long-Term Liabilities	11,813,633.52	14,321,665.19	1,431,506.00	239,776.99	24,464,015.72	1,944,034.00	22,519,981.72

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

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