



Trustees' Financial Summary

FY2005-06

Submit ID: 0355-39984401

**16 Gallatin County
0355 Willow Creek H S**

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 Sherri Lower

Phone #: (406) 285-6991

(Signature)

(Date)

Chair, Board of Trustees Kris Skolrud

(Signature)

(Date)

County Superintendent Mary Ellen Fitzgerald

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

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 #
006	Rural Low Income (Title VI-B-2)	FEDERAL	021994850	84.358B
007	Title I, Part F, Comprehensive School Reform	FEDERAL	16-0355-63-05	84.332A
008	Advanced Placement	FEDERAL	16-0355-04-05	84.330C
012	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	16-0355-06	84.367
014	Title IV, Part A, Safe & Drug-Free	FEDERAL	16-0355-16-06	84.186A
015	Title V, Part A, Innovative Programs	FEDERAL	16-0355-39-06	84.298
016	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	S358A050409	84.358B
017	Title I, Part F, Comprehensive School Reform	FEDERAL	16-0355-63-06	84.332A
018	Carl Perkins	STATE	1603558104BG	
019	State Vo-Ed	STATE	Vo Ed	State
020	Advanced Placement	FEDERAL	16-0355-40-06	84.330C
022	State OTO Energy Cost Relief and Transportation	STATE	0355-16-06	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)	52,384.46	17,883.69	10,928.75	
02	Taxes Receivable - Real and Personal (120-149)	1,488.72	30.95	42.75	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	53,873.18	17,914.64	10,971.50	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,488.72	30.95	42.75	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,488.72	30.95	42.75	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	13,355.67			
48	Fund Balance for Budget (961-970)	39,028.79	17,883.69	10,928.75	
52	TOTAL FUND BALANCE/EQUITY	52,384.46	17,883.69	10,928.75	
53	TOTAL LIABILITIES AND FUND BALANCE	53,873.18	17,914.64	10,971.50	



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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)		71,155.04	-119.81	2,802.81
02	Taxes Receivable - Real and Personal (120-149)				.96
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		71,155.04	-119.81	2,803.77
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				.96
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				.96
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		71,155.04	-119.81	2,802.81
52	TOTAL FUND BALANCE/EQUITY		71,155.04	-119.81	2,802.81
53	TOTAL LIABILITIES AND FUND BALANCE		71,155.04	-119.81	2,803.77



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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)	1,271.60			242.95
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,271.60			242.95
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)	1,271.60			242.95
52	TOTAL FUND BALANCE/EQUITY	1,271.60			242.95
53	TOTAL LIABILITIES AND FUND BALANCE	1,271.60			242.95



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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)	5,175.35	2,785.22		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	5,175.35	2,785.22		
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)				
48	Fund Balance for Budget (961-970)	5,175.35	2,785.22		
52	TOTAL FUND BALANCE/EQUITY	5,175.35	2,785.22		
53	TOTAL LIABILITIES AND FUND BALANCE	5,175.35	2,785.22		



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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)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	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					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)				
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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)			14,787.85	11,229.64
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			14,787.85	11,229.64
LIABILITIES					
21	Payable to Other Funds (601-606)				
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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			14,787.85	11,229.64
53	TOTAL LIABILITIES AND FUND BALANCE			14,787.85	11,229.64



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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	79,412.72	79,776.55
1111	District Levy - Real Property	0.00	11,742.59
1113	District Levy - Heavy Motor Vehicles	0.00	1,254.97
1190	Penalties and Interest on Taxes	215.00	229.78
1510	Interest Earnings	797.69	2,133.74
3110	Direct State Aid	163,372.91	172,991.68
3115	State Spec Ed Allowable Cost Pymt to Districts	14,543.98	12,549.71
3120	State Guaranteed Tax Base Aid	69,205.64	90,643.49
3440	State HB20/SB417 Prop Tax Reimb	1,754.67	1,404.35
3444	State School Block Grant	11,756.31	11,845.66
3445	State Combined Fund School Block Grant	815.38	821.58
9710	Residual Equity Transfers In	388.67	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>342,262.97</u>	<u>385,394.10</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	121,146.65	132,884.14
2XX	Personal Services - Employee Benefits	22,474.51	21,731.87
3XX	Purchased Professional and Technical Services	541.75	2,265.24
4XX	Purchased Property Services	1,838.50	7,836.58
5XX	Other Purchased Services	934.10	1,630.87
6XX	Supplies and Materials	17,753.37	19,398.32
7XX	Property and Equipment Acquisition	0.00	9,480.00
8XX	Other Expenditures	2,006.50	6,353.00
21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	172.85	0.00
3XX	Purchased Professional and Technical Services	934.37	0.00
6XX	Supplies and Materials	55.00	47.20
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	30,797.44	29,222.50
2XX	Personal Services - Employee Benefits	254.57	2,237.13
3XX	Purchased Professional and Technical Services	2,000.00	3,569.71
4XX	Purchased Property Services	1,182.50	1,789.27
5XX	Other Purchased Services	11,691.26	19,050.76
6XX	Supplies and Materials	1,793.75	3,126.84
8XX	Other Expenditures	1,680.41	3,894.98



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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				
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	8,217.77	6,298.54
		2XX	Personal Services - Employee Benefits	2,472.49	1,305.44
		5XX	Other Purchased Services	107.70	0.00
		6XX	Supplies and Materials	14.16	228.51
		8XX	Other Expenditures	78.00	0.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	12,292.80	10,857.62
		2XX	Personal Services - Employee Benefits	2,152.73	1,646.69
		3XX	Purchased Professional and Technical Services	3,456.25	3,748.13
		4XX	Purchased Property Services	94.00	0.00
		5XX	Other Purchased Services	349.91	403.65
		6XX	Supplies and Materials	443.30	1,021.77
		8XX	Other Expenditures	680.00	1,049.50
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	14,909.86	16,851.59
		2XX	Personal Services - Employee Benefits	3,703.18	3,312.11
		3XX	Purchased Professional and Technical Services	180.00	5,985.00
		4XX	Purchased Property Services	18,095.37	22,217.83
		5XX	Other Purchased Services	143.50	452.14
		6XX	Supplies and Materials	4,000.06	4,995.41
		8XX	Other Expenditures	98.50	204.50
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	387.34	0.00
		2XX	Personal Services - Employee Benefits	0.00	27.58
		4XX	Purchased Property Services	76.50	269.58
		5XX	Other Purchased Services	550.00	1,222.00
		6XX	Supplies and Materials	599.01	337.39
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	8,733.50	1,188.20
		2XX	Personal Services - Employee Benefits	2,505.99	10.93
		3XX	Purchased Professional and Technical Services	93.75	0.00
		4XX	Purchased Property Services	87.50	99.08
		5XX	Other Purchased Services	864.09	0.00
		6XX	Supplies and Materials	239.11	109.25
	21XX	Support Services - Students			
		8XX	Other Expenditures	0.00	75.00
	23XX	Support Services - General Administration			
		5XX	Other Purchased Services	109.15	0.00



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
280	Special Education - Local and State				
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	4,487.64	4,936.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	1,545.00	772.50
		2XX	Personal Services - Employee Benefits	16.16	0.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	4,793.94	1,610.84
		2XX	Personal Services - Employee Benefits	297.74	176.05
		4XX	Purchased Property Services	765.20	26.95
		5XX	Other Purchased Services	143.37	0.00
		6XX	Supplies and Materials	371.09	607.56
		8XX	Other Expenditures	1,675.00	0.00
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	6,895.35	8,428.26
		2XX	Personal Services - Employee Benefits	467.88	655.92
		3XX	Purchased Professional and Technical Services	25.00	0.00
		5XX	Other Purchased Services	204.75	166.53
		6XX	Supplies and Materials	525.28	340.39
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	9,757.29	8,471.67
		2XX	Personal Services - Employee Benefits	3,063.25	2,689.38
		6XX	Supplies and Materials	0.00	119.47
		8XX	Other Expenditures	62.50	0.00
910	Budget Amendment				
1XX	Regular Education Programs - Elementary/Secondary				
	1XXX	Instruction			
		4XX	Purchased Property Services	140.37	0.00
		6XX	Supplies and Materials	2,697.17	0.00
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	7,870.75	0.00
		6XX	Supplies and Materials	2,383.50	0.00
910	Food Services				
	31XX	Food Services			
		6XX	Supplies and Materials	1,281.72	0.00



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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
910 Subtotal	14,373.51	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	352,463.00	377,437.37

Schedule of Changes Worksheet

Beginning Fund Balance				37,261.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				385,394.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				377,437.37	(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	13,355.67	Less Last Year	6,189.89		(4b)
				7,165.78	
				7,165.78	(4)
Ending Fund Balance (1 + 2 - 3 + 4)				52,384.46	(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	6,578.24	1,274.47
1111	District Levy - Real Property	0.00	598.13
1190	Penalties and Interest on Taxes	15.33	12.78
1510	Interest Earnings	317.65	547.55
2220	County On-Schedule Trans Reimb	825.00	1,571.13
3210	State On-Schedule Trans Reimb	825.00	1,571.13
3440	State HB20/SB417 Prop Tax Reimb	146.16	20.77
3444	State School Block Grant	772.71	778.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>9,480.09</u>	<u>6,374.54</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		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	1,964.11	2,362.33
2XX	Personal Services - Employee Benefits	134.12	266.51
3XX	Purchased Professional and Technical Services	125.00	100.20
4XX	Purchased Property Services	1,131.89	157.80
5XX	Other Purchased Services	825.00	1,313.46
6XX	Supplies and Materials	1,342.79	1,043.80
8XX	Other Expenditures	40.00	5.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>5,562.91</u>	<u>5,249.10</u>



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					16,758.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,374.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,249.10	(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)					17,883.69	(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	2,428.90	2,314.42
1111	District Levy - Real Property	0.00	350.02
1190	Penalties and Interest on Taxes	6.42	7.27
1510	Interest Earnings	379.98	354.74
3440	State HB20/SB417 Prop Tax Reimb	53.60	40.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,868.90</u>	<u>3,067.15</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		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	0.00	10,410.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>10,410.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance		18,271.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,067.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		10,410.00	(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)		10,928.75	(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	1,253.83	2,101.26
2240 County Retirement Distribution	40,017.45	36,833.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	41,271.28	38,935.20

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	19,919.21	20,218.24
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,600.52	4,028.66
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	1,079.82	878.39
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,711.44	1,515.19
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	1,937.75	2,053.09
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	152.55	185.38
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,303.22	179.66
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	603.00	752.62
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	923.84	768.01
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	0.00	275.27
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	1,042.25	864.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	33,273.60	31,719.04



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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					63,938.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					38,935.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					31,719.04	(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)					71,155.04	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
006 Rural Low Income (Title VI-B-2)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	13,654.52
6100 Material Prior Period Revenue Adjustments	781.14
006 Subtotal	14,435.66
008 Advanced Placement	
4290 Title I, Part G, Advanced Placement	1,620.00
012 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	699.00
014 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	119.00
015 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	221.00
016 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	18,939.00
017 Title I, Part F, Comprehensive School Reform	
4280 Title I, Part F, Comprehensive School Reform	17,967.93
018 Carl Perkins	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,265.00
019 State Vo-Ed	
4650 Federal Miscellaneous Grants from OPI	654.00
020 Advanced Placement	
4290 Title I, Part G, Advanced Placement	350.00
022 State OTO Energy Cost Relief and Transportation	
3630 OTO State Energy Cost Relief & Transportation	389.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	56,660.12

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

PRC Program Function Object	2006 Value
006 Rural Low Income (Title VI-B-2)	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
2XX Personal Services - Employee Benefits	1.21
4XX Purchased Property Services	314.00
5XX Other Purchased Services	1,357.68



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
6XX Supplies and Materials	12,092.85
8XX Other Expenditures	196.78
	13,962.52
006 Subtotal	13,962.52
007 Title I, Part F, Comprehensive School Reform	
428 Title I, Part F, Comprehensive School Reform	
1XXX Instruction	
1XX Personal Services - Salaries	2,144.17
2XX Personal Services - Employee Benefits	395.37
3XX Purchased Professional and Technical Services	432.30
5XX Other Purchased Services	1,870.57
6XX Supplies and Materials	22,849.27
8XX Other Expenditures	425.00
	28,116.68
007 Subtotal	28,116.68
008 Advanced Placement	
429 Title I, Part G, Advanced Placement	
1XXX Instruction	
3XX Purchased Professional and Technical Services	405.00
012 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
5XX Other Purchased Services	574.00
8XX Other Expenditures	125.00
	699.00
012 Subtotal	699.00
014 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
3XX Purchased Professional and Technical Services	86.00
6XX Supplies and Materials	33.00
	119.00
014 Subtotal	119.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
015 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	221.00
016 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
3XX Purchased Professional and Technical Services	3,368.77
5XX Other Purchased Services	3,949.84
6XX Supplies and Materials	9,296.94
8XX Other Expenditures	2,277.97
21XX Support Services - Students	
5XX Other Purchased Services	45.48
	18,939.00
016 Subtotal	
017 Title I, Part F, Comprehensive School Reform	
428 Title I, Part F, Comprehensive School Reform	
1XXX Instruction	
1XX Personal Services - Salaries	8,576.68
2XX Personal Services - Employee Benefits	2,615.71
5XX Other Purchased Services	761.23
6XX Supplies and Materials	6,014.31
	17,967.93
017 Subtotal	
018 Carl Perkins	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	1,265.00
019 State Vo-Ed	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	654.00
020 Advanced Placement	
429 Title I, Part G, Advanced Placement	
1XXX Instruction	
3XX Purchased Professional and Technical Services	295.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
429 Title I, Part G, Advanced Placement	
1XXX Instruction	
6XX Supplies and Materials	350.00

020 Subtotal	645.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 82,994.13



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					26,214.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					56,660.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					82,994.13	(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)					-119.81	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
006 Rural Low Income (Title VI-B-2)	14,435.66	13,962.52	473.14
007 Title I, Part F, Comprehensive School Reform	0.00	28,116.68	-28,116.68
008 Advanced Placement	1,620.00	405.00	1,215.00
012 Title II, Part A, Teacher/Principal Train/Recruit	699.00	699.00	0.00
014 Title IV, Part A, Safe & Drug-Free	119.00	119.00	0.00
015 Title V, Part A, Innovative Programs	221.00	221.00	0.00
016 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	18,939.00	18,939.00	0.00
017 Title I, Part F, Comprehensive School Reform	17,967.93	17,967.93	0.00
018 Carl Perkins	1,265.00	1,265.00	0.00
019 State Vo-Ed	654.00	654.00	0.00
020 Advanced Placement	350.00	645.00	-295.00
022 State OTO Energy Cost Relief and Transportation	389.53	0.00	389.53
Total	56,660.12	82,994.13	-26,334.01



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17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	32.51	3.89
1190 Penalties and Interest on Taxes	2.04	1.48
1510 Interest Earnings	60.65	91.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	95.20	96.54

Schedule of Changes Worksheet

Beginning Fund Balance	2,706.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	96.54	(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)	2,802.81	(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
1510 Interest Earnings	27.76	41.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	27.76	41.06

Schedule of Changes Worksheet

Beginning Fund Balance	1,230.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	41.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,271.60	(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	14.17	7.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14.17	7.84

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

PRC Program Function Object	2005 Value	2006 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	388.67	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	388.67	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	235.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7.84	(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)	242.95	(5)



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28 - Technology Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	55.55	153.59
3281	State Technology Aid	1,451.02	2,389.43
3290	State - Other State Grants	329.77	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,836.34</u>	<u>2,543.02</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		
3XX	Purchased Professional and Technical Services	96.21	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>96.21</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				2,632.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				2,543.02	(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)				5,175.35	(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	30.47	76.30
1900 Other Revenue from Local Sources	718.28	1,110.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	748.75	1,186.49

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	0.00	78.53
21XX Support Services - Students		
8XX Other Expenditures	0.00	142.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	220.81

Schedule of Changes Worksheet

Beginning Fund Balance	1,819.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,186.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	220.81	(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)	2,785.22	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2005 Value	2006 Value
1700 Student Extracurricular Activity Receipts	28,607.66	20,401.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	28,607.66	20,401.42

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	25,572.37	21,064.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	25,572.37	21,064.29

Schedule of Changes Worksheet

Beginning Fund Balance	15,450.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,401.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	21,064.29	(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)	14,787.85	(5)



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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	245.44	365.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	245.44	365.50

Schedule of Changes Worksheet

Beginning Fund Balance	10,864.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	365.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	11,229.64	(5)



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Fund	Account	Description	2005 Value	2006 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	121,146.65	132,884.14
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	3,331.27
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	447.52
XX	XXX 26XX	41X Energy Utility Services	11,068.51	0.00
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	4,022.59
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	4,022.59

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,340.67
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	5,792.46
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	6,343.46
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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

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

Percentage of Special Ed Funding in FY2008 Maximum Budget: 75%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	1,188.20	0.00	0.00	0.00	
280	1XXX	2XX	10.93	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	99.08	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	109.25	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	4,936.00	0.00	0.00	0.00	
Totals			6,343.46	0.00	0.00	0.00	6,343.46



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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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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
Compensated	609.61	0.00	0.00	0.00	609.61	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	609.61	0.00	0.00	0.00	609.61	0.00	0.00

* 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.