



# Trustees' Financial Summary

FY2005-06

Submit ID: 0360-89682061

**16 Gallatin County  
0360 Three Forks Elem**

### Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk** Patti Raffety

Phone #: (406) 285-6830

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

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

**Chair, Board of Trustees** Jerri Shively

\_\_\_\_\_  
(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 #
001	Title I, Part A, Improving Basic Programs	FEDERAL	1603603106	84.010A
009	Medicaid	STATE	LOCAL	State
126	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	FEDERAL	84.358B
136	State OTO Energy Cost Relief and Transportation	STATE	STATE	State
146	Title II Part A	FEDERAL	1603601406	84.367
316	Title II, Part D, Ed Technology	FEDERAL	1603606006	84.318
336	Title IV, Part A, Safe & Drug-Free	FEDERAL	1603601606	84.186A
396	Title V, Part A, Innovative Programs	FEDERAL	1603603906	84.298
566	MANHATTAN INTERLOCAL CO-OP	LOCAL		



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	193,111.76	27,366.88	23,785.57	5,450.35
02	Taxes Receivable - Real and Personal (120-149)	25,653.52	541.69	1,091.10	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	8,958.85	486.57	489.38	802.02
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>227,724.13</b>	<b>28,395.14</b>	<b>25,366.05</b>	<b>6,252.37</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	27,968.81	541.69	1,091.10	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>27,968.81</b>	<b>541.69</b>	<b>1,091.10</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	199,755.32	27,853.45	24,274.95	6,252.37
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>199,755.32</b>	<b>27,853.45</b>	<b>24,274.95</b>	<b>6,252.37</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>227,724.13</b>	<b>28,395.14</b>	<b>25,366.05</b>	<b>6,252.37</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		99,722.49	45,186.96	.58
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)		1,823.79		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		<b>101,546.28</b>	<b>45,186.96</b>	<b>.58</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		101,546.28	45,186.96	.58
52	<b>TOTAL FUND BALANCE/EQUITY</b>		<b>101,546.28</b>	<b>45,186.96</b>	<b>.58</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>101,546.28</b>	<b>45,186.96</b>	<b>.58</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				1,268.11
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				1,268.11
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				1,268.11
52	<b>TOTAL FUND BALANCE/EQUITY</b>				1,268.11
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				1,268.11



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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,352.70	4,023.19		37,872.10
02	Taxes Receivable - Real and Personal (120-149)	1,335.23			4,517.96
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	380.18			1,617.30
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>11,068.11</b>	<b>4,023.19</b>		<b>44,007.36</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,335.23			4,517.96
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>1,335.23</b>			<b>4,517.96</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	9,732.88	4,023.19		39,489.40
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>9,732.88</b>	<b>4,023.19</b>		<b>39,489.40</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>11,068.11</b>	<b>4,023.19</b>		<b>44,007.36</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,589.00	15,018.00		
02	Taxes Receivable - Real and Personal (120-149)		837.71		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		315.53		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,589.00	16,171.24		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		837.71		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		837.71		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,589.00	15,333.53		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,589.00	15,333.53		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,589.00	16,171.24		



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		281.42		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		281.42		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		281.42		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		281.42		



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	64,340.15	143,719.65		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	64,340.15	143,719.65		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	64,340.15	143,719.65		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	64,340.15	143,719.65		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	64,340.15	143,719.65		



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



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



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## 01 - General Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	442,694.22	464,900.80
1113	District Levy - Heavy Motor Vehicles	1,577.65	0.00
1190	Penalties and Interest on Taxes	493.55	229.25
1510	Interest Earnings	8,039.03	11,044.78
1900	Other Revenue from Local Sources	0.00	417.81
3110	Direct State Aid	776,619.38	838,922.00
3115	State Spec Ed Allowable Cost Pymt to Districts	66,378.24	69,907.32
3120	State Guaranteed Tax Base Aid	197,783.88	241,557.69
3440	State HB20/SB417 Prop Tax Reimb	21,825.04	15,906.50
3444	State School Block Grant	112,823.30	113,680.76

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

1,628,234.29      1,756,566.91

### 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	818,679.13	850,191.68
2XX	Personal Services - Employee Benefits	146,117.19	140,243.11
3XX	Purchased Professional and Technical Services	30.00	0.00
4XX	Purchased Property Services	265.35	240.82
5XX	Other Purchased Services	6,390.18	6,477.33
6XX	Supplies and Materials	65,585.15	66,352.79
7XX	Property and Equipment Acquisition	872.20	850.00
8XX	Other Expenditures	11,200.41	11,120.66
21XX	Support Services - Students		
1XX	Personal Services - Salaries	35,034.00	37,200.00
3XX	Purchased Professional and Technical Services	2,141.50	2,408.00
5XX	Other Purchased Services	700.00	800.00
6XX	Supplies and Materials	4,504.75	8,076.73
8XX	Other Expenditures	1,000.00	0.00
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	89,187.84	94,275.00
5XX	Other Purchased Services	2,883.32	1,031.87
6XX	Supplies and Materials	5,960.52	6,003.80
810	Dues and Fees	365.00	585.00
8XX	Other Expenditures	81.99	55.00
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	92,843.29	99,828.07
3XX	Purchased Professional and Technical Services	0.00	1,694.00



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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
1XX	Regular Education Programs - Elementary/Secondary				
	24XX	Support Services - School Administration			
		4XX	Purchased Property Services	10,686.66	10,208.83
		5XX	Other Purchased Services	2,916.06	2,162.01
		6XX	Supplies and Materials	6,589.02	5,665.88
		810	Dues and Fees	75.00	786.00
		8XX	Other Expenditures	2,207.50	839.01
	25XX	Support Services - Business			
		3XX	Purchased Professional and Technical Services	700.00	4,445.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	58,773.71	70,784.32
		4XX	Purchased Property Services	121,289.02	104,165.56
		5XX	Other Purchased Services	8,784.68	8,923.30
		6XX	Supplies and Materials	14,427.92	17,590.62
		7XX	Property and Equipment Acquisition	7,060.00	9,771.02
		8XX	Other Expenditures	18,073.83	1,860.70
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	73,296.00	99,445.25
		2XX	Personal Services - Employee Benefits	7,505.75	21,680.06
		3XX	Purchased Professional and Technical Services	7,526.70	7,399.00
		5XX	Other Purchased Services	0.00	831.40
		6XX	Supplies and Materials	4,017.38	6,061.85
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	16,920.00	19,641.28
		5XX	Other Purchased Services	7,000.00	7,000.00
		6XX	Supplies and Materials	10,680.00	12,000.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	5,011.32	5,198.25
		4XX	Purchased Property Services	175.00	220.00
		5XX	Other Purchased Services	81.00	138.98
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	0.00	1,000.00

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

1,667,638.37      1,745,252.18



# Trustees' Financial Summary

FY2005-06

Submit ID: 0360-89682061

**16 Gallatin County**  
**0360 Three Forks Elem**

## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					188,440.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,756,566.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,745,252.18	(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)					199,755.32	(5)



# Trustees' Financial Summary

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16 Gallatin County  
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## 10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	134.29	12,792.89
1190 Penalties and Interest on Taxes	1.88	12.69
1510 Interest Earnings	325.63	312.92
2220 County On-Schedule Trans Reimb	34,016.69	31,377.81
3210 State On-Schedule Trans Reimb	31,763.63	29,574.51
3440 State HB20/SB417 Prop Tax Reimb	21.64	468.57
3444 State School Block Grant	1,017.23	1,024.96
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>67,280.99</b>	<b>75,564.35</b>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	40,353.62
2XX Personal Services - Employee Benefits	0.00	3,555.61
4XX Purchased Property Services	0.00	14,132.01
5XX Other Purchased Services	0.00	5,629.45
6XX Supplies and Materials	0.00	10,901.05
8XX Other Expenditures	0.00	2,482.46
27XX Student Transportation Services		
1XX Personal Services - Salaries	40,452.54	0.00
2XX Personal Services - Employee Benefits	3,291.46	0.00
4XX Purchased Property Services	12,805.25	0.00
5XX Other Purchased Services	5,402.24	0.00
6XX Supplies and Materials	9,546.32	0.00
8XX Other Expenditures	2,543.70	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>74,041.51</b>	<b>77,054.20</b>



# Trustees' Financial Summary

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**16 Gallatin County**  
**0360 Three Forks Elem**

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					29,343.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					75,564.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					77,054.20	(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)					27,853.45	(5)



# Trustees' Financial Summary

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## 11 - Bus Depreciation Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	17,321.64	24,667.10
1113 District Levy - Heavy Motor Vehicles	62.93	0.00
1190 Penalties and Interest on Taxes	14.33	11.02
1510 Interest Earnings	615.04	609.49
3440 State HB20/SB417 Prop Tax Reimb	879.79	856.94
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>18,893.73</b>	<b>26,144.55</b>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	0.00	5,000.00
7XX Property and Equipment Acquisition	29,250.00	12,054.93
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>29,250.00</b>	<b>17,054.93</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	15,185.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26,144.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,054.93	(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)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	24,274.95	(5)



# Trustees' Financial Summary

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16 Gallatin County  
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## 12 - School Food Services Fund

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

PRC Revenue		2005 Value	2006 Value
1530	Net Increase (Decrease) in the Fair Value of Investments	-66.85	-526.46
1621	Lunch Sales	60,048.13	68,457.12
1622	Breakfast Sales	11,548.30	16,126.30
1632	Daily Adult Sales	3,253.90	5,731.81
1634	Daily Ala Carte Sales	1,556.50	1,905.50
3220	State Food Services Match	568.61	802.02
4550	Federal Child Nutrition	62,713.54	75,712.54

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

139,622.13      168,208.83

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	41,728.80	45,359.63
6XX Supplies and Materials	100,877.25	105,515.29
8XX Other Expenditures	5,659.14	4,549.04

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

148,265.19      155,423.96

## Schedule of Changes Worksheet

Beginning Fund Balance					-6,532.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					168,208.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					155,423.96	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,252.37	(5)



# Trustees' Financial Summary

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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	1,743.54	2,917.22
2240 County Retirement Distribution	202,875.25	188,261.07
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	204,618.79	191,178.29

### 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	116,344.92	114,955.95
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	4,978.79	5,029.88
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	12,674.75	18,203.38
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	13,194.23	13,497.93
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	8,352.51	9,570.88
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	5,748.83	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	10,416.31	13,446.17
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	2,404.54	2,655.73
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	6,642.38	6,836.02
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	180,757.26	184,195.94



# Trustees' Financial Summary

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**16 Gallatin County**  
**0360 Three Forks Elem**

## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					94,563.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					191,178.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					184,195.94	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					101,546.28	(5)



# Trustees' Financial Summary

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0360 Three Forks Elem

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
<b>001 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	46,809.00
<b>009 Medicaid</b>	
1912 Private Insurance - Physical Therapy	1,425.72
<b>126 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,723.32
<b>136 State OTO Energy Cost Relief and Transportation</b>	
3630 OTO State Energy Cost Relief & Transportation	5,198.15
<b>146 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	29,185.00
<b>316 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	1,430.00
<b>336 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	3,535.00
<b>396 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	2,957.00
<b>566 MANHATTAN INTERLOCAL CO-OP</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	40,022.54
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	140,285.73

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

PRC Program Function Object	2006 Value
<b>001 Title I, Part A, Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	34,425.27
2XX Personal Services - Employee Benefits	13,011.44
6XX Supplies and Materials	220.35
	47,657.06
<b>001 Subtotal</b>	
<b>009 Medicaid</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,139.14



# Trustees' Financial Summary

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**16 Gallatin County  
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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
7XX Property and Equipment Acquisition	6,000.00
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	1,115.00
	8,254.14
<b>009 Subtotal</b>	
<b>126 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	34,499.31
2XX Personal Services - Employee Benefits	6,917.16
	41,416.47
<b>126 Subtotal</b>	
<b>146 Title II Part A</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	25,650.72
2XX Personal Services - Employee Benefits	3,843.23
	29,493.95
<b>146 Subtotal</b>	
<b>336 Title IV, Part A, Safe &amp; Drug-Free</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,638.73
6XX Supplies and Materials	457.17
	3,095.90
<b>336 Subtotal</b>	
<b>396 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
7XX Property and Equipment Acquisition	5,678.20
<b>566 MANHATTAN INTERLOCAL CO-OP</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	30,625.00



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
2XX Personal Services - Employee Benefits	5,806.64
3XX Purchased Professional and Technical Services	2,751.90
6XX Supplies and Materials	839.00
	40,022.54
566 Subtotal	40,022.54
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      175,618.26



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					80,519.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					140,285.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					175,618.26	(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	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					45,186.96	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Title I, Part A, Improving Basic Programs	46,809.00	47,657.06	-848.06
009 Medicaid	1,425.72	8,254.14	-6,828.42
126 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	9,723.32	41,416.47	-31,693.15
136 State OTO Energy Cost Relief and Transportation	5,198.15	0.00	5,198.15
146 Title II Part A	29,185.00	29,493.95	-308.95
316 Title II, Part D, Ed Technology	1,430.00	0.00	1,430.00
336 Title IV, Part A, Safe & Drug-Free	3,535.00	3,095.90	439.10
396 Title V, Part A, Innovative Programs	2,957.00	5,678.20	-2,721.20
566 MANHATTAN INTERLOCAL CO-OP	40,022.54	40,022.54	0.00
<b>Total</b>	<u>140,285.73</u>	<u>175,618.26</u>	<u>-35,332.53</u>



# Trustees' Financial Summary

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0360 Three Forks Elem**

## 17 - Adult Education Fund

### Schedule of Changes Worksheet

Beginning Fund Balance	0.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(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)	0.58	(5)



# Trustees' Financial Summary

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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	5.72	8.63
5300 Operating Transfers from Other Funds	0.00	1,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5.72	1,008.63

### Schedule of Changes Worksheet

Beginning Fund Balance	259.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,008.63	(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)	1,268.11	(5)



# Trustees' Financial Summary

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## 28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	18,432.59	19,930.35
1113 District Levy - Heavy Motor Vehicles	69.91	0.00
1190 Penalties and Interest on Taxes	21.71	63.40
1510 Interest Earnings	334.51	565.46
3281 State Technology Aid	7,486.84	11,660.94
3440 State HB20/SB417 Prop Tax Reimb	946.55	668.67
5200 Sale or Compensation for Loss of Assets	0.00	7,272.53

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

27,292.11	40,161.35
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	1,000.00
6XX Supplies and Materials	18,498.90	25,451.50
7XX Property and Equipment Acquisition	0.00	21,963.71

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

18,498.90	48,415.21
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## Schedule of Changes Worksheet

Beginning Fund Balance	17,986.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	40,161.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	48,415.21	(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)	9,732.88	(5)



# Trustees' Financial Summary

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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	87.85	130.96
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	87.85	130.96

### Schedule of Changes Worksheet

Beginning Fund Balance	3,892.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	130.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00 Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00 Less Last Year           0.00           (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,023.19	(5)



# Trustees' Financial Summary

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## 50 - Debt Service Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	74,652.06	81,514.44
1113	District Levy - Heavy Motor Vehicles	263.83	0.00
1190	Penalties and Interest on Taxes	83.58	39.45
1510	Interest Earnings	1,522.30	2,063.60
3120	State Guaranteed Tax Base Aid	27,906.11	33,927.62
3440	State HB20/SB417 Prop Tax Reimb	3,733.24	2,820.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>108,161.12</u>	<u>120,365.33</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	85,000.00	85,000.00
	850 Interest on Debt	32,122.50	28,510.00
	860 Agent Fees/Issuance Costs	250.00	250.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>117,372.50</u>	<u>113,760.00</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				32,884.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				120,365.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				113,760.00	(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)				39,489.40	(5)



# Trustees' Financial Summary

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16 Gallatin County  
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## 60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	34.60	51.79
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	34.60	51.79

### Schedule of Changes Worksheet

Beginning Fund Balance	1,537.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	51.79	(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)	1,589.00	(5)



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## 61 - Building Reserve Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	16,452.27	16,866.30
1113 District Levy - Heavy Motor Vehicles	58.26	0.00
1190 Penalties and Interest on Taxes	21.61	8.36
1510 Interest Earnings	281.37	850.06
3440 State HB20/SB417 Prop Tax Reimb	790.48	554.97
3445 State Combined Fund School Block Grant	8,381.37	8,445.07
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>25,985.36</b>	<b>26,724.76</b>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	5,364.45	5,170.00
7XX Property and Equipment Acquisition	0.00	10,710.79
8XX Other Expenditures	0.00	20,611.64
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>5,364.45</b>	<b>36,492.43</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	25,101.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26,724.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	36,492.43	(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)	15,333.53	(5)



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## 82 - Interlocal Agreement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	6.17	9.23
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	6.17	9.23

### Schedule of Changes Worksheet

Beginning Fund Balance	272.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9.23	(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)	281.42	(5)



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## 16 Gallatin County 0360 Three Forks Elem

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	33,249.43
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	0.00	907,879.00
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	19,425.51
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	63,396.29	104,165.56
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	10,710.79
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



# Trustees' Financial Summary

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**16 Gallatin County**  
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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	52,432.38
b. Related Services Block Grant Entitlement	17,474.94
c. Total Entitlements Subject to Reversion	69,907.32

## 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)]	92,976.74
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	135,417.56
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: 94%**



# Trustees' Financial Summary

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## 16 Gallatin County 0360 Three Forks Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	99,445.25	0.00	0.00	0.00
280	1XXX	2XX	21,680.06	0.00	0.00	0.00
280	1XXX	3XX	7,399.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	831.40	0.00	0.00	0.00
280	1XXX	6XX	6,061.85	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	0.00	0.00	0.00	0.00
<b>Totals</b>			135,417.56	0.00	0.00	0.00 135,417.56



# Trustees' Financial Summary

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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.*



# Trustees' Financial Summary

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# Trustees' Financial Summary

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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
<b>Governmental Activities *</b>							
General Obligation Bonds:							
3/19/1999 Issue	685,000.00	0.00	85,000.00	0.00	600,000.00	90,000.00	510,000.00
Total Governmental Activity							
Long-Term Liabilities	685,000.00	0.00	85,000.00	0.00	600,000.00	90,000.00	510,000.00

\* 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.