



# Trustees' Financial Summary

FY2005-06

Submit ID: 0361-94718661

**16 Gallatin County  
0361 Three Forks 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** 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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## 16 Gallatin County 0361 Three Forks H S

PRC	Title	Project Type	Project Number	CFDA #
446	Vo Ed Family & Consumer Science	STATE	STATE	State
546	Vo Ed Tech Ed/Industrial Arts	STATE	STATE	State
646	Vo Ed Business/Marketing	STATE	STATE	State
651	Medicaid	STATE	STATE	State
652	State OTO Energy Cost Relief and Transportation	STATE	STATE	State
653	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	FEDERAL	84.358B
816	Vo Ed Carl Perkins Basic Grant	FEDERAL	1603618106BG	84.048A



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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)	125,343.05	17,065.62	16,954.84	
02	Taxes Receivable - Real and Personal (120-149)	16,290.97	418.63	798.49	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	3,607.55	117.98	211.80	
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>145,241.57</b>	<b>17,602.23</b>	<b>17,965.13</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)	16,290.97	418.63	798.49	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>16,290.97</b>	<b>418.63</b>	<b>798.49</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	128,950.60	17,183.60	17,166.64	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>128,950.60</b>	<b>17,183.60</b>	<b>17,166.64</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>145,241.57</b>	<b>17,602.23</b>	<b>17,965.13</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)		51,280.75	9,584.19	3,921.93
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>		51,280.75	9,584.19	3,921.93
<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)		51,280.75	9,584.19	3,921.93
52	<b>TOTAL FUND BALANCE/EQUITY</b>		51,280.75	9,584.19	3,921.93
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		51,280.75	9,584.19	3,921.93



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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)	-2,028.16			963.38
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	8,087.51			
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>6,059.35</b>			<b>963.38</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)	6,059.35			963.38
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>6,059.35</b>			<b>963.38</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>6,059.35</b>			<b>963.38</b>



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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)	3,678.09	3,449.68		11,568.26
02	Taxes Receivable - Real and Personal (120-149)				1,810.02
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				405.16
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>3,678.09</b>	<b>3,449.68</b>		<b>13,783.44</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)				1,810.02
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				<b>1,810.02</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)	3,678.09	3,449.68		11,973.42
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>3,678.09</b>	<b>3,449.68</b>		<b>11,973.42</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>3,678.09</b>	<b>3,449.68</b>		<b>13,783.44</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)		13,743.11		
02	Taxes Receivable - Real and Personal (120-149)		1,032.03		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		209.00		
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>		14,984.14		
<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)		1,032.03		
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>		1,032.03		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		13,952.11		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		13,952.11		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		14,984.14		



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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)	6,056.05			
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>	6,056.05			
<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>	6,056.05			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	6,056.05			



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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)				
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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**16 Gallatin County**  
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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	283,048.65	294,457.11
1113	District Levy - Heavy Motor Vehicles	1,033.37	0.00
1190	Penalties and Interest on Taxes	234.01	134.21
1510	Interest Earnings	3,950.24	5,492.99
1900	Other Revenue from Local Sources	0.00	1,953.20
3110	Direct State Aid	529,539.44	558,661.94
3115	State Spec Ed Allowable Cost Pymt to Districts	31,287.66	34,213.90
3120	State Guaranteed Tax Base Aid	141,225.10	175,377.38
3440	State HB20/SB417 Prop Tax Reimb	10,301.00	7,320.23
3444	State School Block Grant	65,152.31	65,647.47

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

1,065,771.78      1,143,258.43

### 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	451,202.85	479,742.04
2XX	Personal Services - Employee Benefits	86,177.33	90,522.42
3XX	Purchased Professional and Technical Services	0.00	1,300.00
4XX	Purchased Property Services	0.00	1,621.73
5XX	Other Purchased Services	2,774.78	1,980.23
6XX	Supplies and Materials	54,518.35	64,495.60
7XX	Property and Equipment Acquisition	6,462.00	8,812.60
8XX	Other Expenditures	6,459.87	5,277.68
21XX	Support Services - Students		
3XX	Purchased Professional and Technical Services	2,011.00	1,968.80
221X	Improvement of Instruction Services		
5XX	Other Purchased Services	3,170.56	800.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	24,717.13	27,914.50
6XX	Supplies and Materials	4,483.56	2,742.28
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	45,907.44	49,154.28
4XX	Purchased Property Services	7,634.86	9,560.57
5XX	Other Purchased Services	2,314.51	598.45
6XX	Supplies and Materials	5,850.77	5,041.87
810	Dues and Fees	430.00	735.00
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	29,901.22	31,469.97



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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			
		3XX	Purchased Professional and Technical Services	0.00	1,210.00
		5XX	Other Purchased Services	2,044.58	681.31
		6XX	Supplies and Materials	2,353.20	3,547.27
		8XX	Other Expenditures	1,375.27	691.18
	25XX	Support Services - Business			
		3XX	Purchased Professional and Technical Services	0.00	7,280.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	58,835.50	59,490.80
		4XX	Purchased Property Services	81,017.43	69,451.20
		5XX	Other Purchased Services	6,361.32	6,461.70
		6XX	Supplies and Materials	7,842.95	11,409.82
		7XX	Property and Equipment Acquisition	0.00	275.50
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	33,593.04	36,580.00
		2XX	Personal Services - Employee Benefits	8,262.25	7,421.21
		5XX	Other Purchased Services	0.00	296.61
		6XX	Supplies and Materials	2,975.33	2,207.15
		7XX	Property and Equipment Acquisition	1,105.13	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	20,055.11	25,353.80
		5XX	Other Purchased Services	10,700.00	8,000.00
		6XX	Supplies and Materials	11,655.00	9,900.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	46,753.00	49,538.12
		5XX	Other Purchased Services	15,000.00	17,160.00
		6XX	Supplies and Materials	25,935.62	25,936.00
		810	Dues and Fees	3,000.00	0.00
		8XX	Other Expenditures	0.00	3,000.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	0.00	480.01
		5XX	Other Purchased Services	20.00	564.00
		6XX	Supplies and Materials	575.00	0.00



# Trustees' Financial Summary

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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
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	0.00	700.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,073,475.96	1,131,373.70

### Schedule of Changes Worksheet

Beginning Fund Balance	117,065.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,143,258.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,131,373.70	(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)	128,950.60	(5)



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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	1,826.31	9,011.87
1113 District Levy - Heavy Motor Vehicles	6.59	0.00
1190 Penalties and Interest on Taxes	3.18	2.65
1510 Interest Earnings	263.34	299.62
2220 County On-Schedule Trans Reimb	16,774.80	15,536.31
3210 State On-Schedule Trans Reimb	15,299.68	14,253.50
3440 State HB20/SB417 Prop Tax Reimb	69.18	238.77
3444 State School Block Grant	620.85	625.57
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>34,863.93</b>	<b>39,968.29</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		
1XX Personal Services - Salaries	20,233.40	21,920.35
2XX Personal Services - Employee Benefits	1,691.18	1,812.46
4XX Purchased Property Services	7,799.29	8,197.30
5XX Other Purchased Services	2,000.00	2,000.00
6XX Supplies and Materials	5,503.36	6,590.94
8XX Other Expenditures	1,206.56	446.04
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>38,433.79</b>	<b>40,967.09</b>



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## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					18,182.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					39,968.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					40,967.09	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					17,183.60	(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
1111	District Levy - Real Property	9,671.64	16,625.97
1113	District Levy - Heavy Motor Vehicles	35.62	0.00
1190	Penalties and Interest on Taxes	5.96	6.27
1510	Interest Earnings	652.32	496.17
3440	State HB20/SB417 Prop Tax Reimb	363.13	430.36
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		10,728.67	17,558.77

### 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	26,670.47	9,094.07
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		26,670.47	14,094.07

## Schedule of Changes Worksheet

Beginning Fund Balance				13,701.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				17,558.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				14,094.07	(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)				17,166.64	(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	1,155.88	1,492.43
2240 County Retirement Distribution	103,646.01	107,125.04
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	104,801.89	108,617.47

### 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	64,964.75	65,971.07
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,466.29	3,838.62
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	6,437.99	6,759.38
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4,193.30	4,327.55
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	8,251.00	8,180.80
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,837.50	3,014.35
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,711.03	5,030.25
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	2,812.50	3,486.49
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	6,556.56	6,812.16
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	0.00	66.01
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	104,230.92	107,486.68



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## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					50,149.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					108,617.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					107,486.68	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					51,280.75	(5)



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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
<b>446 Vo Ed Family &amp; Consumer Science</b>	
3900 State Career & Technical Ed Entitlement	1,051.00
<b>546 Vo Ed Tech Ed/Industrial Arts</b>	
3900 State Career & Technical Ed Entitlement	787.00
<b>646 Vo Ed Business/Marketing</b>	
3900 State Career & Technical Ed Entitlement	954.00
<b>651 Medicaid</b>	
3357 Montana Administrative Claiming Reimbursement	3,200.59
<b>652 State OTO Energy Cost Relief and Transportation</b>	
3630 OTO State Energy Cost Relief & Transportation	2,484.91
<b>653 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	12,074.00
<b>816 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	5,862.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	26,413.50

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

PRC Program Function Object	2006 Value
<b>446 Vo Ed Family &amp; Consumer Science</b>	
394 State Career & Technical Ed Entitlement - Family & Consu	
1XXX Instruction	
6XX Supplies and Materials	757.99
<b>653 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
2XX Personal Services - Employee Benefits	2,976.00
5XX Other Purchased Services	636.25
6XX Supplies and Materials	16,624.63
<b>653 Subtotal</b>	20,236.88
<b>816 Vo Ed Carl Perkins Basic Grant</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
1XX Personal Services - Salaries	865.00



# 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
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
2XX Personal Services - Employee Benefits	130.79
7XX Property and Equipment Acquisition	4,019.00
	5,014.79
816 Subtotal	5,014.79
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      26,009.66

### Schedule of Changes Worksheet

Beginning Fund Balance	9,180.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26,413.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	26,009.66	(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)	9,584.19	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
446 Vo Ed Family & Consumer Science	1,051.00	757.99	293.01
546 Vo Ed Tech Ed/Industrial Arts	787.00	0.00	787.00
646 Vo Ed Business/Marketing	954.00	0.00	954.00
651 Medicaid	3,200.59	0.00	3,200.59
652 State OTO Energy Cost Relief and Transportation	2,484.91	0.00	2,484.91
653 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	12,074.00	20,236.88	-8,162.88
816 Vo Ed Carl Perkins Basic Grant	5,862.00	5,014.79	847.21
<b>Total</b>	26,413.50	26,009.66	403.84



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## 17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	85.75	127.74
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	85.75	127.74

### Schedule of Changes Worksheet

Beginning Fund Balance	3,794.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	127.74	(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)	3,921.93	(5)



# Trustees' Financial Summary

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## 18 - Traffic Education Fund

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

PRC Revenue		2005 Value	2006 Value
1311	Driver's Education Fees	2,175.00	2,625.00
1530	Net Increase (Decrease) in the Fair Value of Investments	-66.73	-56.12
1982	Summer Session - Driver's Education Fees	1,050.00	1,350.00
3260	State Driver's Education Reimbursement	3,713.66	4,112.51
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		6,871.93	8,031.39

### 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	4,076.43	3,609.45
4XX	Purchased Property Services	63.91	391.93
5XX	Other Purchased Services	381.00	174.10
6XX	Supplies and Materials	647.13	669.49
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		5,168.47	4,844.97

## Schedule of Changes Worksheet

Beginning Fund Balance				2,872.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				8,031.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				4,844.97	(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)				6,059.35	(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	5.72	8.47
5300 Operating Transfers from Other Funds	0.00	700.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5.72	708.47

### Schedule of Changes Worksheet

Beginning Fund Balance	254.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	708.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00 Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00 Less Last Year           0.00           (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	963.38	(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	192.18	228.08
3281 State Technology Aid	5,006.15	7,639.39
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5,198.33	7,867.47

### 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	7,000.00	9,224.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	7,000.00	9,224.50

## Schedule of Changes Worksheet

Beginning Fund Balance	5,035.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,867.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,224.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year                    0.00 Less Last Year                    0.00                    (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                    0.00 Less Last Year                    0.00                    (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,678.09	(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	75.37	112.30
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	75.37	112.30

### Schedule of Changes Worksheet

Beginning Fund Balance	3,337.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	112.30	(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)	3,449.68	(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	27,974.30	33,743.41
1113	District Levy - Heavy Motor Vehicles	101.46	0.00
1190	Penalties and Interest on Taxes	23.54	14.38
1510	Interest Earnings	368.25	601.53
3120	State Guaranteed Tax Base Aid	5,050.11	10,449.63
3440	State HB20/SB417 Prop Tax Reimb	989.16	829.89
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>34,506.82</u>	<u>45,638.84</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	25,000.00	30,000.00
	850 Interest on Debt	10,430.00	9,367.50
	860 Agent Fees/Issuance Costs	250.00	250.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>35,680.00</u>	<u>39,617.50</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				5,952.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				45,638.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				39,617.50	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				11,973.42	(5)



# Trustees' Financial Summary

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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	17,213.85	17,724.90
1113 District Levy - Heavy Motor Vehicles	62.28	0.00
1190 Penalties and Interest on Taxes	18.23	8.07
1510 Interest Earnings	330.11	401.53
3440 State HB20/SB417 Prop Tax Reimb	607.31	428.12
3445 State Combined Fund School Block Grant	7,566.75	7,624.26
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>25,798.53</b>	<b>26,186.88</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	20,390.11	7,823.62
7XX Property and Equipment Acquisition	0.00	18,268.00
8XX Other Expenditures	0.00	4,650.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>20,390.11</b>	<b>30,741.62</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	18,506.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26,186.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	30,741.62	(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)	13,952.11	(5)



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## 81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	132.16	196.97
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	132.16	196.97

### Schedule of Changes Worksheet

Beginning Fund Balance	5,859.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	196.97	(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)	6,056.05	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0361-94718661

## 16 Gallatin County 0361 Three Forks H S

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	36,450.00
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	0.00	472,517.79
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	25,138.60
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	36,943.64	69,451.20
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	18,268.00
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



# Trustees' Financial Summary

FY2005-06

Submit ID: 0361-94718661

**16 Gallatin County**  
**0361 Three Forks H S**

## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	25,661.35
b. Related Services Block Grant Entitlement	8,552.55
c. Total Entitlements Subject to Reversion	34,213.90

## 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)]	45,504.49
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	46,504.97
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%**



# Trustees' Financial Summary

FY2005-06

Submit ID: 0361-94718661

## 16 Gallatin County 0361 Three Forks H S

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	36,580.00	0.00	0.00	0.00	
280	1XXX	2XX	7,421.21	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	296.61	0.00	0.00	0.00	
280	1XXX	6XX	2,207.15	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>			46,504.97	0.00	0.00	0.00	46,504.97



# Trustees' Financial Summary

FY2005-06

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**16 Gallatin County**

**0361 Three Forks H S**

*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

FY2005-06

Submit ID: 0361-94718661

16 Gallatin County

0361 Three Forks H S



# Trustees' Financial Summary

FY2005-06

Submit ID: 0361-94718661

16 Gallatin County  
0361 Three Forks H S

	(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:							
3/15/1999 Issue	225,000.00	0.00	30,000.00	0.00	195,000.00	30,000.00	165,000.00
Total Governmental Activity							
Long-Term Liabilities	225,000.00	0.00	30,000.00	0.00	195,000.00	30,000.00	165,000.00

\* 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.