



Trustees' Financial Summary

FY2005-06

Submit ID: 0367-93028639

**16 Gallatin County
0367 LaMotte 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 Sheila Hepp

Phone #: (406) 586-2838

(Signature)

(Date)

Chair, Board of Trustees Kim Goodwin

(Signature)

(Date)

County Superintendent Mary Ellen Fitzgerald

(Signature)

(Date)

Software

Accounting Package: Softwise

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.



Trustees' Financial Summary

FY2005-06

Submit ID: 0367-93028639

16 Gallatin County

0367 LaMotte Elem

PRC	Title	Project Type	Project Number	CFDA #
136	Library Book Fair	LOCAL	136	
140	FY06 Yellowstone Trip	LOCAL		
151	In-state Day Treatment	STATE	16-0367-76-05-P11	NA
157	United Way After School	LOCAL		
335	Medicaid	STATE	Cooperative	State
438	Rural Low Income (Title VI-B-2)	FEDERAL	S358A031957	84.358B
538	Rural Low Income (Title VI-B-2)	FEDERAL	S358A041957	84.358B
603	State OTO Energy Cost Relief and Transportation	STATE	State Energy	State
614	Title II Part A	FEDERAL	16-0367-14-06	84.367
638	Rural Low Income (Title VI-B-2)	FEDERAL	S358A051957	84.358B
639	Title V Part A	FEDERAL	16-0367-39-06	84.298



Trustees' Financial Summary

FY2005-06

Submit ID: 0367-93028639

16 Gallatin County
0367 LaMotte Elem

ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	58,305.28	557.24		-372.29
02	Taxes Receivable - Real and Personal (120-149)	9,034.90	.02		
03	Taxes Receivable - Protested (150-159)	1,687.11			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	421.68			526.90
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	69,448.97	557.26		154.61
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	12,354.42			
25	Deferred Revenue (680)	10,722.01	.02		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	23,076.43	.02		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	46,372.54	557.24		154.61
52	TOTAL FUND BALANCE/EQUITY	46,372.54	557.24		154.61
53	TOTAL LIABILITIES AND FUND BALANCE	69,448.97	557.26		154.61



Trustees' Financial Summary

FY2005-06

Submit ID: 0367-93028639

16 Gallatin County
0367 LaMotte Elem

ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	200.57	21,869.32	18,167.80	
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)			13,740.04	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	200.57	21,869.32	31,907.84	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		4,961.10	1,875.42	
25	Deferred Revenue (680)			4,145.85	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		4,961.10	6,021.27	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	200.57	16,908.22	25,886.57	
52	TOTAL FUND BALANCE/EQUITY	200.57	16,908.22	25,886.57	
53	TOTAL LIABILITIES AND FUND BALANCE	200.57	21,869.32	31,907.84	



Trustees' Financial Summary

FY2005-06

Submit ID: 0367-93028639

16 Gallatin County
0367 LaMotte Elem

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0367-93028639

16 Gallatin County
0367 LaMotte Elem

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0367-93028639

16 Gallatin County
0367 LaMotte Elem

ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,747.42	10,539.44		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,747.42	10,539.44		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	4,747.42	10,539.44		
52	TOTAL FUND BALANCE/EQUITY	4,747.42	10,539.44		
53	TOTAL LIABILITIES AND FUND BALANCE	4,747.42	10,539.44		



Trustees' Financial Summary

FY2005-06

Submit ID: 0367-93028639

16 Gallatin County
0367 LaMotte Elem

ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		17,863.31		
02	Taxes Receivable - Real and Personal (120-149)		104.53		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		17,967.84		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		104.53		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		104.53		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		17,863.31		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		17,863.31		
53	TOTAL LIABILITIES AND FUND BALANCE		17,967.84		



Trustees' Financial Summary

FY2005-06

Submit ID: 0367-93028639

16 Gallatin County
0367 LaMotte Elem

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0367-93028639

16 Gallatin County
0367 LaMotte Elem

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0367-93028639

16 Gallatin County
0367 LaMotte Elem

ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			2,071.06	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			2,071.06	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY			2,071.06	
53	TOTAL LIABILITIES AND FUND BALANCE			2,071.06	



Trustees' Financial Summary

FY2005-06

Submit ID: 0367-93028639

16 Gallatin County
0367 LaMotte Elem

ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		37,004.56		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		37,004.56		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		37,004.56		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		37,004.56		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		37,004.56		



Trustees' Financial Summary

FY2005-06

Submit ID: 0367-93028639

16 Gallatin County
0367 LaMotte Elem

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0367-93028639

16 Gallatin County
0367 LaMotte Elem

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0367-93028639

16 Gallatin County
0367 LaMotte Elem

01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	101,696.26	132,707.74
1113 District Levy - Heavy Motor Vehicles	25.86	0.00
1190 Penalties and Interest on Taxes	623.96	548.13
1310 Individual Tuition	5,775.68	6,140.00
1320 Tuition from Schl Dists Within State	781.00	0.00
1510 Interest Earnings	2,226.14	2,729.64
1900 Other Revenue from Local Sources	0.00	745.46
3110 Direct State Aid	140,810.88	151,334.78
3115 State Spec Ed Allowable Cost Pymt to Districts	11,062.85	13,719.42
3120 State Guaranteed Tax Base Aid	19,366.49	17,530.92
3440 State HB20/SB417 Prop Tax Reimb	97.16	359.69
3444 State School Block Grant	17,351.73	17,483.60
6100 Material Prior Period Revenue Adjustments	0.00	-414.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	299,818.01	342,884.58

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	115,812.89	132,527.27
2XX Personal Services - Employee Benefits	11,775.15	15,102.63
3XX Purchased Professional and Technical Services	6,004.45	3,912.50
4XX Purchased Property Services	1,808.95	2,110.17
5XX Other Purchased Services	3,619.61	873.91
6XX Supplies and Materials	18,862.00	24,144.70
21XX Support Services - Students		
1XX Personal Services - Salaries	5,868.12	5,556.80
2XX Personal Services - Employee Benefits	29.94	25.90
3XX Purchased Professional and Technical Services	465.80	1,486.01
5XX Other Purchased Services	0.00	154.00
6XX Supplies and Materials	199.80	0.00
221X Improvement of Instruction Services		
5XX Other Purchased Services	542.94	3,527.32
222X Educational Media Services		
1XX Personal Services - Salaries	6,819.10	6,322.10
2XX Personal Services - Employee Benefits	34.40	54.27
4XX Purchased Property Services	140.00	407.16
5XX Other Purchased Services	150.08	1,796.84
6XX Supplies and Materials	832.64	0.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0367-93028639

16 Gallatin County
0367 LaMotte Elem

01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	154.50	0.00
		2XX	Personal Services - Employee Benefits	0.58	0.00
		3XX	Purchased Professional and Technical Services	3,700.00	4,312.87
		5XX	Other Purchased Services	1,255.13	552.80
		6XX	Supplies and Materials	258.85	96.70
		810	Dues and Fees	586.00	0.00
		8XX	Other Expenditures	0.00	489.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	32,858.19	33,160.93
		2XX	Personal Services - Employee Benefits	4,755.77	4,500.63
		3XX	Purchased Professional and Technical Services	102.00	0.00
		5XX	Other Purchased Services	2,036.45	2,656.67
		6XX	Supplies and Materials	628.82	873.17
		810	Dues and Fees	355.00	0.00
		8XX	Other Expenditures	0.00	808.98
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	28,544.17	31,493.75
		2XX	Personal Services - Employee Benefits	139.00	213.86
		3XX	Purchased Professional and Technical Services	46.96	34.00
		4XX	Purchased Property Services	494.75	366.98
		5XX	Other Purchased Services	1,650.89	4,126.09
		6XX	Supplies and Materials	1,603.29	3,334.99
		810	Dues and Fees	443.72	0.00
		8XX	Other Expenditures	0.00	1,425.91
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	744.96	7,914.72
		2XX	Personal Services - Employee Benefits	50.39	279.43
		4XX	Purchased Property Services	21,085.83	9,895.65
		5XX	Other Purchased Services	2,444.00	257.30
		6XX	Supplies and Materials	1,621.35	1,898.99
		810	Dues and Fees	100.00	120.00
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	0.00	635.25
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	6,815.09	16,959.70
		2XX	Personal Services - Employee Benefits	98.89	144.39
		6XX	Supplies and Materials	721.16	0.00
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	167.25	0.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0367-93028639

16 Gallatin County
0367 LaMotte Elem

01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
280	Special Education - Local and State				
	221X	Improvement of Instruction Services			
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	11,570.97	11,752.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				297,999.83	336,306.34

Schedule of Changes Worksheet

Beginning Fund Balance					41,790.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					342,884.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					336,306.34	(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	1,995.71	(4b)	-1,995.71	
					-1,995.71	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					46,372.54	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0367-93028639

16 Gallatin County
0367 LaMotte Elem

10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	54.28	146.77
2220	County On-Schedule Trans Reimb	2,229.81	2,868.71
3210	State On-Schedule Trans Reimb	2,821.50	2,937.50
6100	Material Prior Period Revenue Adjustments	0.00	0.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5,105.59</u>	<u>5,953.00</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
5XX	Other Purchased Services	5,514.71	6,639.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>5,514.71</u>	<u>6,639.55</u>

Schedule of Changes Worksheet

Beginning Fund Balance				1,243.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				5,953.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				6,639.55	(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)				557.24	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0367-93028639

16 Gallatin County
0367 LaMotte Elem

12 - School Food Services Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	19.40	25.88
1621 Lunch Sales	5,549.15	6,717.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,568.55	6,742.92

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	6,241.52	6,765.53
8XX Other Expenditures	0.00	60.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,241.52	6,825.53

Schedule of Changes Worksheet

Beginning Fund Balance	237.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,742.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,825.53	(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)	0.00	(4)
	154.61	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0367-93028639

16 Gallatin County
0367 LaMotte Elem

13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	3.77	37.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3.77	37.15

Schedule of Changes Worksheet

Beginning Fund Balance	163.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	37.15	(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)	200.57	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0367-93028639

16 Gallatin County
0367 LaMotte Elem

14 - Retirement Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	537.15	767.87
2240	County Retirement Distribution	31,044.60	33,769.87
6100	Material Prior Period Revenue Adjustments	0.00	2,892.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>31,581.75</u>	<u>37,430.44</u>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	16,908.84	21,203.22
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	463.07	798.98
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,032.14	934.98
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	12.18	0.00
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4,624.58	5,106.13
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,809.10	4,003.70
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	58.77	626.29
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,569.59	2,164.99
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	2,237.40	1,714.06
361 Services for Significant Needs Students		
1XXX Instruction		
2XX Personal Services - Employee Benefits	450.34	0.00
132 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,141.01	0.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0367-93028639

**16 Gallatin County
0367 LaMotte Elem**

14 - Retirement Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	34,307.02	36,552.35
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Schedule of Changes Worksheet

Beginning Fund Balance	16,030.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	37,430.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	36,552.35	(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)	16,908.22	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0367-93028639

16 Gallatin County
0367 LaMotte Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
136 Library Book Fair	
1900 Other Revenue from Local Sources	590.54
140 FY06 Yellowstone Trip	
1920 Contributions/Donations from Private Sources	2,900.15
151 In-state Day Treatment	
3610 Services for Significant Needs Students	5,000.00
157 United Way After School	
1920 Contributions/Donations from Private Sources	2,714.96
335 Medicaid	
3357 Montana Administrative Claiming Reimbursement	3,084.07
6100 Material Prior Period Revenue Adjustments	26.49
	3,110.56
335 Subtotal	3,110.56
438 Rural Low Income (Title VI-B-2)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	3,008.09
538 Rural Low Income (Title VI-B-2)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,536.00
603 State OTO Energy Cost Relief and Transportation	
3630 OTO State Energy Cost Relief & Transportation	792.48
614 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	5,880.00
638 Rural Low Income (Title VI-B-2)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	126.04
639 Title V Part A	
4350 Title V, Part A, Innovative Programs	438.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	38,096.82

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

PRC Program Function Object	2006 Value
136 Library Book Fair	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
6XX Supplies and Materials	509.46



Trustees' Financial Summary

FY2005-06

Submit ID: 0367-93028639

**16 Gallatin County
0367 LaMotte Elem**

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
140 FY06 Yellowstone Trip	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	2,900.15
151 In-state Day Treatment	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	4,701.21
2XX Personal Services - Employee Benefits	298.79
	5,000.00
151 Subtotal	
157 United Way After School	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1,610.00
2XX Personal Services - Employee Benefits	10.12
6XX Supplies and Materials	1,094.84
	2,714.96
157 Subtotal	
335 Medicaid	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
810 Dues and Fees	187.61
438 Rural Low Income (Title VI-B-2)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	3,008.09
538 Rural Low Income (Title VI-B-2)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	11,079.51
2XX Personal Services - Employee Benefits	2,456.49
	13,536.00
538 Subtotal	



Trustees' Financial Summary

FY2005-06

Submit ID: 0367-93028639

16 Gallatin County
0367 LaMotte Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
614 Title II Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	5,880.00
638 Rural Low Income (Title VI-B-2)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
2XX Personal Services - Employee Benefits	126.04
639 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
2XX Personal Services - Employee Benefits	438.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<div style="border-top: 1px solid black; border-bottom: 3px double black; display: inline-block; width: 100px;"></div> 0.00 34,300.31



Trustees' Financial Summary

FY2005-06

Submit ID: 0367-93028639

16 Gallatin County
0367 LaMotte Elem

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					22,090.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					38,096.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					34,300.31	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					25,886.57	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
136 Library Book Fair	590.54	509.46	81.08
140 FY06 Yellowstone Trip	2,900.15	2,900.15	0.00
151 In-state Day Treatment	5,000.00	5,000.00	0.00
157 United Way After School	2,714.96	2,714.96	0.00
335 Medicaid	3,110.56	187.61	2,922.95
438 Rural Low Income (Title VI-B-2)	3,008.09	3,008.09	0.00
538 Rural Low Income (Title VI-B-2)	13,536.00	13,536.00	0.00
603 State OTO Energy Cost Relief and Transportation	792.48	0.00	792.48
614 Title II Part A	5,880.00	5,880.00	0.00
638 Rural Low Income (Title VI-B-2)	126.04	126.04	0.00
639 Title V Part A	438.00	438.00	0.00
Total	<u>38,096.82</u>	<u>34,300.31</u>	<u>3,796.51</u>



Trustees' Financial Summary

FY2005-06

Submit ID: 0367-93028639

16 Gallatin County
0367 LaMotte Elem

28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	109.28	213.17
3281 State Technology Aid	1,355.65	2,122.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,464.93	2,335.71

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	359.35
6XX Supplies and Materials	105.00	101.97
7XX Property and Equipment Acquisition	0.00	588.60
25XX Support Services - Business		
7XX Property and Equipment Acquisition	0.00	1,459.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	105.00	2,509.12

Schedule of Changes Worksheet

Beginning Fund Balance	4,920.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,335.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,509.12	(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)	4,747.42	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0367-93028639

16 Gallatin County
0367 LaMotte Elem

29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	142.53	302.46
3445 State Combined Fund School Block Grant	2,575.60	2,595.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,718.13	2,897.63

Schedule of Changes Worksheet

Beginning Fund Balance	7,641.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,897.63	(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)	10,539.44	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0367-93028639

16 Gallatin County
0367 LaMotte Elem

61 - Building Reserve Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	73.77	99.23
1190 Penalties and Interest on Taxes	12.42	14.04
1510 Interest Earnings	499.24	619.82
6100 Material Prior Period Revenue Adjustments	0.00	-735.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	585.43	-2.31

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	1,735.22	3,339.96
6XX Supplies and Materials	0.00	206.78
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,735.22	3,546.74

Schedule of Changes Worksheet

Beginning Fund Balance	21,412.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	-2.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,546.74	(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)	17,863.31	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0367-93028639

16 Gallatin County
0367 LaMotte Elem

84 - Student Extracurricular Activities Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	29.65	68.34
1700	Student Extracurricular Activity Receipts	19,702.69	1,436.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>19,732.34</u>	<u>1,504.58</u>

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

PRC Program Function Object		2005 Value	2006 Value
7XX	Extracurricular Athletics and Activities		
3XXX	Operation of Non-Educational Services		
XXX	Student Extracurricular	18,889.03	927.11
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>18,889.03</u>	<u>927.11</u>

Schedule of Changes Worksheet

Beginning Fund Balance				1,493.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,504.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				927.11	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				2,071.06	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0367-93028639

16 Gallatin County
0367 LaMotte 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	114.40
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	119,122.95
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	13,059.92
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	405.06
XX	XXX 26XX	41X Energy Utility Services	4,057.43	3,826.16
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0367-93028639

**16 Gallatin County
0367 LaMotte Elem**

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	7,906.47
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	7,906.47

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,635.11
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	11,385.20
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	28,856.09
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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

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

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0367-93028639

16 Gallatin County

0367 LaMotte Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	16,959.70	0.00	0.00	0.00	
280	1XXX	2XX	144.39	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	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	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	11,752.00	0.00	0.00	0.00	
Totals			28,856.09	0.00	0.00	0.00	28,856.09



Trustees' Financial Summary

FY2005-06

Submit ID: 0367-93028639

16 Gallatin County
0367 LaMotte Elem

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

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16 Gallatin County

0367 LaMotte Elem

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	780.00	0.00	0.00	0.00	780.00
Land Improvements	51,608.44	0.00	0.00	0.00	51,608.44
Buildings	101,014.98	0.00	0.00	0.00	101,014.98
Machinery And Equipment	35,864.35	0.00	0.00	0.00	35,864.35
Totals at historical cost	189,267.77	0.00	0.00	0.00	189,267.77
Governmental activities, capital assets, net	189,267.77	0.00	0.00	0.00	189,267.77

* 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.



Trustees' Financial Summary

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0367 LaMotte Elem

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
Compensated	1,214.27	0.00	0.00	0.00	1,214.27	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	1,214.27	0.00	0.00	0.00	1,214.27	0.00	0.00

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

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