



Trustees' Financial Summary

FY2005-06

Submit ID: 0404-00291255

18 Glacier County

0404 East Glacier Park 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 Joni Woldstad

Phone #: (406) 226-5543

(Signature)

(Date)

Chair, Board of Trustees Linda Dusterhoff

(Signature)

(Date)

County Superintendent Jetta Johnson

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY06 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

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



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PRC	Title	Project Type	Project Number	CFDA #
110	Local School Foods	LOCAL		
111	Miscellaneous Local	LOCAL		
123	Title I, Part B, Subpart 1 Reading First	FEDERAL	18-0404-3506	84.357
150	Local School to Work	LOCAL		
250	Local 250	LOCAL		
363	Energy Cost Relief - OTO	STATE	18-0404-363-06	
412	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A030908	84.358A
413	Title VII, Indian Education	FEDERAL	S060A051010	84.060
420	Title I Improving Basic Programs	FEDERAL	18-0404-3106	84.010A
422	Title I, Part A, Improvement Grants	FEDERAL	18-0404-3706	84.010
423	Title I, Part B, Subpart 1 Reading First	FEDERAL	18-0404-3505	84.357
430	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	18-0404-1406	84.367
431	Title II, Part D, Ed Technology	FEDERAL	18-0404-6006	84.318
433	Title IV, Part A, Safe & Drug-Free	FEDERAL	18-0404-1606	84.186A
435	Title V, Part A, Innovative Programs	FEDERAL	18-0404-3906	84.298
456	IDEA Part B	FEDERAL	18-0400-7706ALLC	84.027
465	Miscellaneous Federal Grant thru OPI	FEDERAL	18-0404-FY06	unknown
512	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A040908	84.358A
612	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A050908	84.358A



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	23,846.33	28,934.64		7,205.24
02	Taxes Receivable - Real and Personal (120-149)	44,288.69	1,935.17		
03	Taxes Receivable - Protested (150-159)	11,889.28	1,914.46		
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	80,024.30	32,784.27		7,205.24
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	56,177.97	3,849.63		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	56,177.97	3,849.63		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	23,846.33	28,934.64		7,205.24
52	TOTAL FUND BALANCE/EQUITY	23,846.33	28,934.64		7,205.24
53	TOTAL LIABILITIES AND FUND BALANCE	80,024.30	32,784.27		7,205.24



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		39,540.98	29,947.25	
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		39,540.98	29,947.25	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			5,954.22	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			5,954.22	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		39,540.98	23,993.03	
52	TOTAL FUND BALANCE/EQUITY		39,540.98	23,993.03	
53	TOTAL LIABILITIES AND FUND BALANCE		39,540.98	29,947.25	



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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				



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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			79,114.62	
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)			374.00	
20	TOTAL ASSETS AND OTHER DEBITS			79,488.62	
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)			79,488.62	
52	TOTAL FUND BALANCE/EQUITY			79,488.62	
53	TOTAL LIABILITIES AND FUND BALANCE			79,488.62	



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,950.99	13,061.87		
02	Taxes Receivable - Real and Personal (120-149)		1,083.87		
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	2,950.99	14,145.74		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,083.87		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		1,083.87		
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)	2,950.99	13,061.87		
52	TOTAL FUND BALANCE/EQUITY	2,950.99	13,061.87		
53	TOTAL LIABILITIES AND FUND BALANCE	2,950.99	14,145.74		



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		3,805.41		
02	Taxes Receivable - Real and Personal (120-149)		3,382.22		
03	Taxes Receivable - Protested (150-159)		1,914.46		
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		9,102.09		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		5,296.68		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		5,296.68		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		3,805.41		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		3,805.41		
53	TOTAL LIABILITIES AND FUND BALANCE		9,102.09		



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



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
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				



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			6,558.51	
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			6,558.51	
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			6,558.51	
53	TOTAL LIABILITIES AND FUND BALANCE			6,558.51	



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	12,560.63	27,925.74		
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	12,560.63	27,925.74		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	12,560.63	27,925.74		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	12,560.63	27,925.74		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	12,560.63	27,925.74		



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



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		190.90		
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		190.90		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		190.90		
35	TOTAL LIABILITIES		190.90		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		190.90		



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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	140,951.47	165,616.24
1112	District Levy - Personal Property	2,549.81	710.14
1114	District Levy - Pers Prop/Mobile Homes	1,674.24	1,438.18
1190	Penalties and Interest on Taxes	594.96	1,660.81
1510	Interest Earnings	958.38	1,181.39
1900	Other Revenue from Local Sources	384.10	0.00
3110	Direct State Aid	75,486.14	89,005.30
3115	State Spec Ed Allowable Cost Pymt to Districts	17,648.16	19,084.74
3120	State Guaranteed Tax Base Aid	5,501.44	0.00
3440	State HB20/SB417 Prop Tax Reimb	2,779.23	1,576.65
3444	State School Block Grant	30,271.86	30,501.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>278,799.79</u>	<u>310,775.38</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	65,662.04	80,952.91
2XX	Personal Services - Employee Benefits	14,744.86	17,196.61
3XX	Purchased Professional and Technical Services	0.00	1,145.00
5XX	Other Purchased Services	0.00	827.90
6XX	Supplies and Materials	1,779.16	10,573.91
23XX	Support Services - General Administration		
2XX	Personal Services - Employee Benefits	0.00	1.70
3XX	Purchased Professional and Technical Services	324.00	0.00
5XX	Other Purchased Services	0.00	5,367.00
6XX	Supplies and Materials	0.00	63.00
810	Dues and Fees	0.00	810.00
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	48,946.50	52,736.00
2XX	Personal Services - Employee Benefits	5,720.69	5,828.60
25XX	Support Services - Business		
1XX	Personal Services - Salaries	41,053.87	43,746.39
2XX	Personal Services - Employee Benefits	8,460.09	4,606.44
4XX	Purchased Property Services	0.00	700.00
5XX	Other Purchased Services	696.91	3,145.95
6XX	Supplies and Materials	7.95	1,675.14
8XX	Other Expenditures	100.00	0.00



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	32,050.04	20,341.51
		2XX	Personal Services - Employee Benefits	1,907.44	7,816.01
		4XX	Purchased Property Services	118.00	1,739.51
		5XX	Other Purchased Services	0.00	2,337.45
		6XX	Supplies and Materials	129.40	1,730.66
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	13,014.21	20,772.03
		2XX	Personal Services - Employee Benefits	755.15	137.45
		3XX	Purchased Professional and Technical Services	7,335.04	7,559.04
		5XX	Other Purchased Services	0.00	240.50
		6XX	Supplies and Materials	3,464.19	1,872.00
		8XX	Other Expenditures	30.00	30.00
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	4,178.87	0.00
		2XX	Personal Services - Employee Benefits	402.12	0.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	1,200.00	2,500.00
		2XX	Personal Services - Employee Benefits	0.00	13.23
		810	Dues and Fees	0.00	150.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	21,817.19	20,161.04
		2XX	Personal Services - Employee Benefits	1,357.43	1,635.59
		5XX	Other Purchased Services	145.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>275,400.15</u>	<u>318,412.57</u>



Trustees' Financial Summary

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18 Glacier County

0404 East Glacier Park Elem

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance						31,483.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						310,775.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						318,412.57	(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)						23,846.33	(5)



Trustees' Financial Summary

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18 Glacier County

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10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	0.00	25,543.55
1112 District Levy - Personal Property	0.00	70.18
1114 District Levy - Pers Prop/Mobile Homes	0.00	141.29
1190 Penalties and Interest on Taxes	0.00	19.66
1510 Interest Earnings	15.22	375.69
3440 State HB20/SB417 Prop Tax Reimb	0.00	253.87
3444 State School Block Grant	1,252.83	1,262.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,268.05	27,666.59

Schedule of Changes Worksheet

Beginning Fund Balance				1,268.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				27,666.59	(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)					28,934.64 (5)



Trustees' Financial Summary

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12 - School Food Services Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	173.01	179.21
1636	Summer Program - Adult Sales	27.50	49.50
3220	State Food Services Match	54.27	0.00
4550	Federal Child Nutrition	15,394.70	12,179.84
4555	School Foods Summer Program - 10.559	4,019.26	4,137.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>19,668.74</u>	<u>16,546.09</u>

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

PRC Program Function Object		2005 Value	2006 Value
910	Food Services		
	31XX Food Services		
	4XX Purchased Property Services	601.25	800.00
	5XX Other Purchased Services	0.00	548.34
	6XX Supplies and Materials	18,033.87	16,478.18
	810 Dues and Fees	91.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>18,726.12</u>	<u>17,826.52</u>

Schedule of Changes Worksheet

Beginning Fund Balance				8,485.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				16,546.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				17,826.52	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,205.24 (5)



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14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	1,029.22	1,346.98
2240 County Retirement Distribution	45,769.79	22,366.30
6100 Material Prior Period Revenue Adjustments	0.00	1,626.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	46,799.01	25,339.28

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	11,343.84	12,615.57
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	8,722.16	8,549.69
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	6,338.65	6,754.43
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	4,932.48	2,985.94
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,096.58	3,346.40
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	148.50	331.17
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	3,313.35	3,048.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	36,895.56	37,631.96



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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						51,833.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						25,339.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						37,631.96	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						39,540.98	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
111 Miscellaneous Local	
1900 Other Revenue from Local Sources	103.32
123 Title I, Part B, Subpart 1 Reading First	
4230 Title I, Part B, Subpart 1, Reading First	92,161.00
250 Local 250	
1900 Other Revenue from Local Sources	1,200.00
363 Energy Cost Relief - OTO	
3630 OTO State Energy Cost Relief & Transportation	550.71
412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,232.00
413 Title VII, Indian Education	
4130 Title VII Indian Education	6,142.00
420 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	28,913.00
422 Title I, Part A, Improvement Grants	
4220 Title I, Part A, Improvement Grants	4,045.78
423 Title I, Part B, Subpart 1 Reading First	
4230 Title I, Part B, Subpart 1, Reading First	3,355.66
430 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	8,804.00
431 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	883.00
433 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	807.00
435 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	468.00
456 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	13,869.00
465 Miscellaneous Federal Grant thru OPI	
4650 Federal Miscellaneous Grants from OPI	20,000.00
512 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	62.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	190,596.95

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



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

PRC Program Function Object	2006 Value
123 Title I, Part B, Subpart 1 Reading First	
423 Title I, Part B, Subpart 1, Reading First	
1XXX Instruction	
1XX Personal Services - Salaries	27,875.00
2XX Personal Services - Employee Benefits	10,639.01
3XX Purchased Professional and Technical Services	22,500.00
5XX Other Purchased Services	7,434.08
6XX Supplies and Materials	20,647.41
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	2,625.00
2XX Personal Services - Employee Benefits	440.50
123 Subtotal	92,161.00
150 Local School to Work	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	42.12
363 Energy Cost Relief - OTO	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	550.71
412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	3,858.92
2XX Personal Services - Employee Benefits	633.32
6XX Supplies and Materials	4,802.24
412 Subtotal	9,294.48
413 Title VII, Indian Education	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	5,255.80
2XX Personal Services - Employee Benefits	886.20
413 Subtotal	6,142.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
420 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	20,161.36
2XX Personal Services - Employee Benefits	6,487.65
5XX Other Purchased Services	1,930.99
6XX Supplies and Materials	333.00
	28,913.00
420 Subtotal	28,913.00
422 Title I, Part A, Improvement Grants	
422 Title I, Part A, Improvement Grants	
1XXX Instruction	
1XX Personal Services - Salaries	2,974.35
2XX Personal Services - Employee Benefits	508.00
6XX Supplies and Materials	563.43
	4,045.78
422 Subtotal	4,045.78
423 Title I, Part B, Subpart 1 Reading First	
423 Title I, Part B, Subpart 1, Reading First	
1XXX Instruction	
6XX Supplies and Materials	743.20
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	2,250.00
2XX Personal Services - Employee Benefits	362.46
	3,355.66
423 Subtotal	3,355.66
430 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
6XX Supplies and Materials	8,804.00
431 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	883.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
433 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	807.00
435 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
5XX Other Purchased Services	468.00
456 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
3XX Purchased Professional and Technical Services	167.73
6XX Supplies and Materials	13,701.27
	13,869.00
456 Subtotal	
465 Miscellaneous Federal Grant thru OPI	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	1,200.00
2XX Personal Services - Employee Benefits	111.63
8XX Other Expenditures	317.94
24XX Support Services - School Administration	
1XX Personal Services - Salaries	200.00
2XX Personal Services - Employee Benefits	18.61
25XX Support Services - Business	
1XX Personal Services - Salaries	200.00
2XX Personal Services - Employee Benefits	32.21
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	200.00
2XX Personal Services - Employee Benefits	47.00
910 Food Services	
31XX Food Services	
1XX Personal Services - Salaries	200.00
2XX Personal Services - Employee Benefits	47.00
	2,574.39
465 Subtotal	



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	171,910.14
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Schedule of Changes Worksheet

Beginning Fund Balance	5,306.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	190,596.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	171,910.14	(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)		23,993.03 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
111 Miscellaneous Local	103.32	0.00	103.32
123 Title I, Part B, Subpart 1 Reading First	92,161.00	92,161.00	0.00
150 Local School to Work	0.00	42.12	-42.12
250 Local 250	1,200.00	0.00	1,200.00
363 Energy Cost Relief - OTO	550.71	550.71	0.00
412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	9,232.00	9,294.48	-62.48
413 Title VII, Indian Education	6,142.00	6,142.00	0.00
420 Title I Improving Basic Programs	28,913.00	28,913.00	0.00
422 Title I, Part A, Improvement Grants	4,045.78	4,045.78	0.00
423 Title I, Part B, Subpart 1 Reading First	3,355.66	3,355.66	0.00
430 Title II, Part A, Teacher/Principal Train/Recruit	8,804.00	8,804.00	0.00
431 Title II, Part D, Ed Technology	883.00	883.00	0.00
433 Title IV, Part A, Safe & Drug-Free	807.00	807.00	0.00
435 Title V, Part A, Innovative Programs	468.00	468.00	0.00
456 IDEA Part B	13,869.00	13,869.00	0.00
465 Miscellaneous Federal Grant thru OPI	20,000.00	2,574.39	17,425.61
512 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	62.48	0.00	62.48
Total	190,596.95	171,910.14	18,686.81



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26 - Impact Aid Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	1,886.55	3,923.87
1900 Other Revenue from Local Sources	632.91	0.00
4820 Federal Impact Aid - Title VIII	13,958.46	30,969.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16,477.92	34,893.15

Schedule of Changes Worksheet

Beginning Fund Balance	44,595.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34,893.15	(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)	79,488.62	(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	54.66	89.49
3281 State Technology Aid	806.85	1,356.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>861.51</u>	<u>1,445.76</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		
4XX Purchased Property Services	0.00	165.00
5XX Other Purchased Services	0.00	256.24
6XX Supplies and Materials	0.00	499.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>921.19</u>

Schedule of Changes Worksheet

Beginning Fund Balance		2,426.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,445.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		921.19	(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)		2,950.99	(5)



Trustees' Financial Summary

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29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	11.00	89.88
1114 District Levy - Pers Prop/Mobile Homes	2.30	0.00
1190 Penalties and Interest on Taxes	6.59	52.91
1510 Interest Earnings	1,659.76	681.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,679.65	823.81

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	162.96	0.00
6XX Supplies and Materials	3,836.78	103.35
8XX Other Expenditures	50.00	75.00
221X Improvement of Instruction Services		
5XX Other Purchased Services	239.13	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	187.20	256.11
3XX Purchased Professional and Technical Services	4,057.30	2,900.00
5XX Other Purchased Services	6,299.41	5,548.00
6XX Supplies and Materials	325.58	461.65
810 Dues and Fees	1,983.00	0.00
8XX Other Expenditures	183.35	34.85
24XX Support Services - School Administration		
6XX Supplies and Materials	9.99	0.00
25XX Support Services - Business		
4XX Purchased Property Services	600.00	199.00
5XX Other Purchased Services	7,040.68	5,043.59
6XX Supplies and Materials	1,034.54	246.96
810 Dues and Fees	745.00	250.00
8XX Other Expenditures	444.05	444.05
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	14,554.27	8,429.42
6XX Supplies and Materials	7,805.34	3,968.38
8XX Other Expenditures	46.00	91.00
280 Special Education - Local and State		
1XXX Instruction		
6XX Supplies and Materials	1,044.50	0.00



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29 - Flexibility Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		5XX	Other Purchased Services	70.00	191.35
		6XX	Supplies and Materials	342.98	0.00
		8XX	Other Expenditures	0.00	150.00
910	Food Services				
	31XX	Food Services			
		5XX	Other Purchased Services	353.55	70.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>51,415.61</u>	<u>28,462.71</u>

Schedule of Changes Worksheet

Beginning Fund Balance					40,700.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					823.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					28,462.71	(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)					13,061.87	(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	708.36	25,867.43
1112 District Levy - Personal Property	36.96	70.18
1114 District Levy - Pers Prop/Mobile Homes	101.71	141.28
1190 Penalties and Interest on Taxes	55.63	102.63
1510 Interest Earnings	56.85	15.03
3440 State HB20/SB417 Prop Tax Reimb	0.00	253.90

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	959.51	26,450.45
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	262.79
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	21,878.26
6XX Supplies and Materials	0.00	3,185.55

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	25,326.60
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Schedule of Changes Worksheet

Beginning Fund Balance	2,681.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26,450.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	25,326.60	(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)		3,805.41 (5)



Trustees' Financial Summary

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84 - Student Extracurricular Activities Fund

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

PRC Revenue		2005 Value	2006 Value
1700	Student Extracurricular Activity Receipts	8,467.89	0.00
1900	Other Revenue from Local Sources	0.00	4,527.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,467.89	4,527.61

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	7,456.11	5,022.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		7,456.11	5,022.49

Schedule of Changes Worksheet

Beginning Fund Balance				7,053.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				4,527.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				5,022.49	(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)				6,558.51	(5)



Trustees' Financial Summary

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Fund	Account	Description	2005 Value	2006 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	79,642.00	117,022.00
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	25,585.52
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	369.04
XX	XXX 26XX	41X Energy Utility Services	14,672.27	7,839.89
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	4,854.85
b. Related Services Block Grant Entitlement	1,618.05
c. Total Entitlements Subject to Reversion	6,472.90

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)]	8,608.96
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	30,581.02
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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

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

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	20,772.03	0.00	0.00	0.00	
280	1XXX	2XX	137.45	0.00	0.00	0.00	
280	1XXX	3XX	7,559.04	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	240.50	0.00	0.00	0.00	
280	1XXX	6XX	1,872.00	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	0.00	0.00	0.00	0.00	
Totals			30,581.02	0.00	0.00	0.00	30,581.02



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

** Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY06.*



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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	1,000.00	0.00	0.00	0.00	1,000.00
Buildings	71,975.46	0.00	0.00	0.00	71,975.46
Machinery And Equipment	42,653.00	0.00	0.00	0.00	42,653.00
Totals at historical cost	115,628.46	0.00	0.00	0.00	115,628.46
Less Accumulated depreciation for:					
Building Accum	53,133.33	0.00	1,279.02	0.00	54,412.35
Machinery And Equipment Accum	35,100.14	0.00	4,966.86	0.00	40,067.00
Total accumulated depreciation	88,233.47	0.00	6,245.88	0.00	94,479.35
Governmental activities, capital assets, net	27,394.99	0.00	-6,245.88	0.00	21,149.11

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

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

Depreciation by Function for FY2006	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	1,071.25	0.00	0.00
Unallocated	5,174.63	0.00	0.00
Total Depreciation for FY2006	6,245.88	0.00	0.00



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
Compensated	10,902.79	3,390.42	0.00	0.00	14,293.21	0.00	14,293.21
Total Governmental Activity							
Long-Term Liabilities	10,902.79	3,390.42	0.00	0.00	14,293.21	0.00	14,293.21

* 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.