



# Trustees' Financial Summary

FY2005-06

Submit ID: 0407-98507679

**19 Golden Valley County  
0407 Ryegate K-12 Schools**

**\*\* Recalculated \*\***

### 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** Marsha Sullivan

Phone #: (406) 568-2211

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

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

**Chair, Board of Trustees** Karen Schanz

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

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

**County Superintendent** Jennae Mitchell

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

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

## Software

Accounting Package: Foxie Lady

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

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

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



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PRC	Title	Project Type	Project Number	CFDA #
006	Misc Rev-McGraw Hill	LOCAL	FY2006	
100	Misc Rev-Colony	LOCAL	FY2006	
145	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1904071405	84.367
146	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1904071406	84.367
165	Title IV, Part A, Safe & Drug-Free	FEDERAL	1904071605	84.186A
166	Title IV, Part A, Safe & Drug-Free	FEDERAL	1904071606	84.186A
194	Miscellaneous Revenue	LOCAL	EOY	
315	Title I, Part A, Improving Basic Programs	FEDERAL	1904073105	84.010A
316	Title I, Part A, Improving Basic Programs	FEDERAL	1904073106	84.010A
395	Title V, Part A, Innovative Programs	FEDERAL	1904073905	84.298
396	Title V, Part A, Innovative Programs	FEDERAL	1904073906	84.298
506	Engergy Cost Relief	STATE	FY05-06	
535	REAP Title VI-B	FEDERAL	S358A040863	FY04-05
536	REAP Title VI-B	FEDERAL	S358A050863	FY05-06
605	Title II, Part D, Ed Technology	FEDERAL	1904076005	84.318
606	Title II, Part D, Ed Technology	FEDERAL	1904076006	84.318
826	Vo Ed Carl Perkins Basic Grant	FEDERAL	1904078106BG	84.048A
835	Vo Ed Agriculture	STATE	FY2005	State
836	Vo Ed Agriculture	STATE	FY2006	State
846	Tobacco Use Prevention	FEDERAL	1904079806	FY2006



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	92,546.14	43,110.77	89,205.12	1,769.14
02	Taxes Receivable - Real and Personal (120-149)	31,458.00	2,995.00	2,697.00	
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)	13,672.00			
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>137,676.14</b>	<b>46,105.77</b>	<b>91,902.12</b>	<b>1,769.14</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	812.00			
25	Deferred Revenue (680)	31,458.00	2,995.00	2,697.00	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>32,270.00</b>	<b>2,995.00</b>	<b>2,697.00</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	13,672.00			
48	Fund Balance for Budget (961-970)	91,734.14	43,110.77	89,205.12	1,769.14
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>105,406.14</b>	<b>43,110.77</b>	<b>89,205.12</b>	<b>1,769.14</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>137,676.14</b>	<b>46,105.77</b>	<b>91,902.12</b>	<b>1,769.14</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		29,270.11	12,177.99	30,345.74
02	Taxes Receivable - Real and Personal (120-149)				1,217.00
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)			5,122.00	
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		29,270.11	17,299.99	31,562.74
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			395.00	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			3,902.00	1,217.00
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			4,297.00	1,217.00
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			5,122.00	
48	Fund Balance for Budget (961-970)		29,270.11	7,880.99	30,345.74
52	<b>TOTAL FUND BALANCE/EQUITY</b>		29,270.11	13,002.99	30,345.74
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		29,270.11	17,299.99	31,562.74



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			9,039.29	6,497.55
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>9,039.29</b>	<b>6,497.55</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			9,039.29	6,497.55
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>9,039.29</b>	<b>6,497.55</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>9,039.29</b>	<b>6,497.55</b>



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



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,263.62	4,646.96		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>13,263.62</b>	<b>4,646.96</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	13,263.62	4,646.96		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>13,263.62</b>	<b>4,646.96</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>13,263.62</b>	<b>4,646.96</b>		



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/ PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		102,132.86		
02	Taxes Receivable - Real and Personal (120-149)		2,521.00		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>		104,653.86		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		2,521.00		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		2,521.00		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		102,132.86		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		102,132.86		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		104,653.86		



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



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



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			33,488.02	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			33,488.02	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>			33,488.02	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			33,488.02	



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,730.00	65,523.00		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>1,730.00</b>	<b>65,523.00</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	1,730.00	65,523.00		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	<b>1,730.00</b>	<b>65,523.00</b>		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,730.00</b>	<b>65,523.00</b>		



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



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



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## 01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	89,326.00	0.00
1111 District Levy - Real Property	0.00	108,152.00
1112 District Levy - Personal Property	179,869.00	195,803.00
1114 District Levy - Pers Prop/Mobile Homes	63.00	60.00
1190 Penalties and Interest on Taxes	981.00	757.00
1510 Interest Earnings	3,848.00	3,680.00
1900 Other Revenue from Local Sources	1,062.00	3,039.00
3110 Direct State Aid	334,733.00	360,307.96
3115 State Spec Ed Allowable Cost Pymt to Districts	13,483.60	15,606.17
3120 State Guaranteed Tax Base Aid	13,123.05	14,860.15
3440 State HB20/SB417 Prop Tax Reimb	4,155.00	3,670.00
3444 State School Block Grant	38,260.52	38,551.30
3460 Montana Oil and Gas Tax	13,233.00	26,729.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>692,137.17</b>	<b>771,215.58</b>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	321,488.00	382,109.00
2XX Personal Services - Employee Benefits	51,873.00	50,316.00
3XX Purchased Professional and Technical Services	598.00	1,171.00
4XX Purchased Property Services	0.00	1,292.00
5XX Other Purchased Services	1,378.00	1,565.00
6XX Supplies and Materials	43,231.00	40,079.00
222X Educational Media Services		
6XX Supplies and Materials	3,438.00	3,392.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	36,642.00	38,250.00
2XX Personal Services - Employee Benefits	9,670.00	9,766.00
3XX Purchased Professional and Technical Services	9,120.00	9,866.00
5XX Other Purchased Services	7,529.00	7,111.00
6XX Supplies and Materials	2,685.00	5,487.00
810 Dues and Fees	1,603.00	0.00
8XX Other Expenditures	0.00	1,970.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	1,867.00	1,905.00
2XX Personal Services - Employee Benefits	10.00	16.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0407-98507679

**19 Golden Valley County  
0407 Ryegate K-12 Schools**

**\*\* Recalculated \*\***

## 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				
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	20,580.00	19,698.00
		2XX	Personal Services - Employee Benefits	114.00	173.00
		3XX	Purchased Professional and Technical Services	813.00	0.00
		4XX	Purchased Property Services	384.00	1,443.00
		5XX	Other Purchased Services	1,801.00	1,936.00
		6XX	Supplies and Materials	5,513.00	5,648.00
		810	Dues and Fees	1,475.00	0.00
		8XX	Other Expenditures	0.00	1,600.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	25,936.00	26,529.00
		2XX	Personal Services - Employee Benefits	7,519.00	8,644.00
		4XX	Purchased Property Services	32,486.00	40,478.00
		5XX	Other Purchased Services	14,810.00	13,276.00
		6XX	Supplies and Materials	19,706.00	23,189.00
		7XX	Property and Equipment Acquisition	24,105.00	3,457.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	21,570.00	20,783.00
		2XX	Personal Services - Employee Benefits	2,146.00	2,532.00
		5XX	Other Purchased Services	277.00	442.00
		6XX	Supplies and Materials	275.00	0.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	1,998.00	1,998.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	1,318.00	4,132.00
		2XX	Personal Services - Employee Benefits	8.00	39.00
		5XX	Other Purchased Services	1,207.00	1,335.00
		6XX	Supplies and Materials	4,346.00	4,260.00
		8XX	Other Expenditures	766.00	983.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	14,956.00	19,876.00
		2XX	Personal Services - Employee Benefits	203.00	300.00
		5XX	Other Purchased Services	1,607.00	1,857.00
		6XX	Supplies and Materials	4,288.00	21,934.00
		810	Dues and Fees	3,050.00	0.00
		8XX	Other Expenditures	0.00	3,600.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0407-98507679

19 Golden Valley County  
0407 Ryegate K-12 Schools

**\*\* Recalculated \*\***

## 01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	28,443.00	28,888.00
		2XX	Personal Services - Employee Benefits	10,060.00	9,546.00
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	650.00	178.55
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>743,542.00</u>	<u>823,049.55</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					153,096.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					771,215.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					823,049.55	(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	13,672.00	Less Last Year	9,528.00	(4b)	4,144.00	
					4,144.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					105,406.14	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0407-98507679

19 Golden Valley County  
0407 Ryegate K-12 Schools

**\*\* Recalculated \*\***

## 10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	11,726.00	0.00
1111 District Levy - Real Property	0.00	10,370.00
1112 District Levy - Personal Property	23,452.00	18,484.00
1114 District Levy - Pers Prop/Mobile Homes	0.00	2.00
1190 Penalties and Interest on Taxes	129.00	95.00
1510 Interest Earnings	546.00	707.00
2220 County On-Schedule Trans Reimb	36,173.00	36,689.00
3210 State On-Schedule Trans Reimb	33,167.36	34,225.13
3440 State HB20/SB417 Prop Tax Reimb	541.00	346.00
3444 State School Block Grant	403.53	406.60
3460 Montana Oil and Gas Tax	1,747.00	2,613.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>107,884.89</b>	<b>103,937.73</b>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	12,250.00	12,857.00
2XX Personal Services - Employee Benefits	3,224.00	3,068.00
5XX Other Purchased Services	105.00	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	6,760.00	6,275.00
2XX Personal Services - Employee Benefits	38.00	55.00
26XX Operation and Maintenance of Plant Services		
5XX Other Purchased Services	1,065.00	0.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	46,165.00	48,340.00
2XX Personal Services - Employee Benefits	7,214.00	7,481.00
4XX Purchased Property Services	5,028.00	9,637.00
5XX Other Purchased Services	0.00	2,381.00
6XX Supplies and Materials	20,931.00	21,970.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>102,780.00</b>	<b>112,064.00</b>



# Trustees' Financial Summary

FY2005-06

Submit ID: 0407-98507679

**19 Golden Valley County  
0407 Ryegate K-12 Schools**

**\*\* Recalculated \*\***

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						51,237.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						103,937.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						112,064.00	(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)						43,110.77	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0407-98507679

**19 Golden Valley County  
0407 Ryegate K-12 Schools**

**\*\* Recalculated \*\***

## 11 - Bus Depreciation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	8,392.00	0.00
1111 District Levy - Real Property	0.00	9,357.00
1112 District Levy - Personal Property	16,900.00	16,916.00
1114 District Levy - Pers Prop/Mobile Homes	0.00	4.00
1190 Penalties and Interest on Taxes	94.00	66.00
1510 Interest Earnings	1,632.00	2,728.00
3440 State HB20/SB417 Prop Tax Reimb	391.00	317.00
3460 Montana Oil and Gas Tax	1,232.00	2,328.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>28,641.00</b>	<b>31,716.00</b>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	33,500.00	39,300.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>33,500.00</b>	<b>39,300.00</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	96,789.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31,716.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	39,300.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	89,205.12	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0407-98507679

19 Golden Valley County  
0407 Ryegate K-12 Schools

**\*\* Recalculated \*\***

## 12 - School Food Services Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	163.00	114.00
1621	Lunch Sales	7,139.00	7,334.00
3220	State Food Services Match	118.00	0.00
4550	Federal Child Nutrition	20,836.00	36,655.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		28,256.00	44,103.00

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	4,141.00	7,148.00
2XX Personal Services - Employee Benefits	0.00	484.00
4XX Purchased Property Services	2,276.00	1,284.00
5XX Other Purchased Services	745.00	278.00
6XX Supplies and Materials	20,777.00	43,271.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	27,939.00	52,465.00

## Schedule of Changes Worksheet

Beginning Fund Balance				10,131.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				44,103.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				52,465.00	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				1,769.14	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0407-98507679

19 Golden Valley County  
0407 Ryegate K-12 Schools

**\*\* Recalculated \*\***

## 14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	785.00	686.00
2240 County Retirement Distribution	74,027.00	73,251.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>74,812.00</b>	<b>73,937.00</b>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	46,662.00	57,550.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	7,556.00	7,719.00
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	286.00	292.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,978.00	3,732.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,764.00	3,728.00
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	4,482.00	4,695.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	2,963.00
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2,975.00	0.00
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	2,408.00	1,743.00
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	411.00	541.00
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	197.00	565.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	1,259.00	1,848.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0407-98507679

19 Golden Valley County  
0407 Ryegate K-12 Schools

**\*\* Recalculated \*\***

## 14 - Retirement Fund

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

PRC Program Function Object	2005 Value	2006 Value
720 School Sponsored Athletics		
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	4,202.00	4,658.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	78,180.00	90,034.00

### Schedule of Changes Worksheet

Beginning Fund Balance	45,367.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	73,937.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	90,034.00	(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)	29,270.11	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0407-98507679

**19 Golden Valley County  
0407 Ryegate K-12 Schools**

**\*\* Recalculated \*\***

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
<b>006 Misc Rev-McGraw Hill</b>	
1900 Other Revenue from Local Sources	323.00
<b>100 Misc Rev-Colony</b>	
1900 Other Revenue from Local Sources	5,000.00
<b>145 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	471.00
<b>146 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	9,953.00
<b>165 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	463.00
<b>166 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	536.00
<b>194 Miscellaneous Revenue</b>	
1900 Other Revenue from Local Sources	396.00
<b>316 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	34,965.00
<b>396 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	812.00
<b>506 Energy Cost Relief</b>	
3630 OTO State Energy Cost Relief & Transportation	1,450.65
<b>535 REAP Title VI-B</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	3,548.00
<b>536 REAP Title VI-B</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,647.00
<b>605 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	949.00
<b>606 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	965.00
<b>826 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,527.00
<b>836 Vo Ed Agriculture</b>	
3900 State Career & Technical Ed Entitlement	315.00
<b>846 Tobacco Use Prevention</b>	
3290 State - Other State Grants	324.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0407-98507679

**19 Golden Valley County  
0407 Ryegate K-12 Schools**

**\*\* Recalculated \*\***

## 15 - Miscellaneous Programs Fund

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	72,644.65
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2006 Value
<b>006 Misc Rev-McGraw Hill</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	323.00
<b>145 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
3XX Purchased Professional and Technical Services	471.00
<b>315 Title I, Part A, Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	2,410.00
2XX Personal Services - Employee Benefits	953.00
6XX Supplies and Materials	7.00
<b>315 Subtotal</b>	3,370.00
<b>316 Title I, Part A, Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	18,533.00
2XX Personal Services - Employee Benefits	4,770.00
6XX Supplies and Materials	8,292.00
<b>316 Subtotal</b>	31,595.00
<b>395 Title V, Part A, Innovative Programs</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	49.00
8XX Other Expenditures	414.00
<b>395 Subtotal</b>	463.00



# Trustees' Financial Summary

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19 Golden Valley County  
0407 Ryegate K-12 Schools

**\*\* Recalculated \*\***

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>396 Title V, Part A, Innovative Programs</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	2,327.00
2XX Personal Services - Employee Benefits	370.00
3XX Purchased Professional and Technical Services	3,482.00
6XX Supplies and Materials	3,774.00
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	536.00
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	812.00
<b>396 Subtotal</b>	11,301.00
<b>535 REAP Title VI-B</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	2,441.00
810 Dues and Fees	1,108.00
<b>535 Subtotal</b>	3,549.00
<b>536 REAP Title VI-B</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
3XX Purchased Professional and Technical Services	301.00
6XX Supplies and Materials	8,624.00
8XX Other Expenditures	721.00
<b>536 Subtotal</b>	9,646.00
<b>605 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	157.00
2XX Personal Services - Employee Benefits	25.00
3XX Purchased Professional and Technical Services	270.00
6XX Supplies and Materials	497.00



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
431 Title II, Part D, Educational Technology 1XXX Instruction	
<b>605 Subtotal</b>	949.00
<b>606 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology 1XXX Instruction	
1XX Personal Services - Salaries	784.00
2XX Personal Services - Employee Benefits	125.00
6XX Supplies and Materials	55.00
<b>606 Subtotal</b>	964.00
<b>826 Vo Ed Carl Perkins Basic Grant</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant 1XXX Instruction	
6XX Supplies and Materials	2,527.00
<b>835 Vo Ed Agriculture</b>	
465 Federal Miscellaneous Grants from OPI 1XXX Instruction	
6XX Supplies and Materials	700.00
<b>836 Vo Ed Agriculture</b>	
390 State Career & Technical Ed Entitlement - Undistributed 1XXX Instruction	
6XX Supplies and Materials	315.00
<b>846 Tobacco Use Prevention</b>	
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction	
6XX Supplies and Materials	324.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      66,497.00



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					1,733.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					72,644.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					66,497.00	(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	5,122.00	Less Last Year	0.00	(4b)	5,122.00	
					5,122.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,002.99	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
006 MIsc Rev-McGraw Hill	323.00	323.00	0.00
100 Misc Rev-Colony	5,000.00	0.00	5,000.00
145 Title II, Part A, Teacher/Principal Train/Recruit	471.00	471.00	0.00
146 Title II, Part A, Teacher/Principal Train/Recruit	9,953.00	0.00	9,953.00
165 Title IV, Part A, Safe & Drug-Free	463.00	0.00	463.00
166 Title IV, Part A, Safe & Drug-Free	536.00	0.00	536.00
194 Miscellaneous Revenue	396.00	0.00	396.00
315 Title I, Part A, Improving Basic Programs	0.00	3,370.00	-3,370.00
316 Title I, Part A, Improving Basic Programs	34,965.00	31,595.00	3,370.00
395 Title V, Part A, Innovative Programs	0.00	463.00	-463.00
396 Title V, Part A, Innovative Programs	812.00	11,301.00	-10,489.00
506 Engergy Cost Relief	1,450.65	0.00	1,450.65
535 REAP Title VI-B	3,548.00	3,549.00	-1.00
536 REAP Title VI-B	9,647.00	9,646.00	1.00
605 Title II, Part D, Ed Technology	949.00	949.00	0.00
606 Title II, Part D, Ed Technology	965.00	964.00	1.00
826 Vo Ed Carl Perkins Basic Grant	2,527.00	2,527.00	0.00
835 Vo Ed Agriculture	0.00	700.00	-700.00
836 Vo Ed Agriculture	315.00	315.00	0.00
846 Tobacco Use Prevention	324.00	324.00	0.00
<b>Total</b>	<u>72,644.65</u>	<u>66,497.00</u>	<u>6,147.65</u>



# Trustees' Financial Summary

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**19 Golden Valley County  
0407 Ryegate K-12 Schools**

**\*\* Recalculated \*\***

## 17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	1,990.00	0.00
1111 District Levy - Real Property	0.00	4,404.00
1112 District Levy - Personal Property	4,014.00	8,147.00
1190 Penalties and Interest on Taxes	21.00	18.00
1510 Interest Earnings	365.00	665.00
3440 State HB20/SB417 Prop Tax Reimb	93.00	153.00
3460 Montana Oil and Gas Tax	267.00	1,064.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	6,750.00	14,451.00

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

PRC Program Function Object	2005 Value	2006 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	3,908.00	4,298.00
2XX Personal Services - Employee Benefits	47.00	37.00
6XX Supplies and Materials	472.00	718.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	4,427.00	5,053.00

## Schedule of Changes Worksheet

Beginning Fund Balance	20,947.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,451.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,053.00	(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)	30,345.74	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## 20 - Lease-Rental Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	149.00	231.00
1910 Rentals	2,100.00	2,275.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,249.00	2,506.00

### 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	1,715.00	1,651.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,715.00	1,651.00

## Schedule of Changes Worksheet

Beginning Fund Balance	8,184.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,506.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,651.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,039.29	(5)



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**\*\* Recalculated \*\***

## 21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	103.00	167.00
5300 Operating Transfers from Other Funds	650.00	178.55
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	753.00	345.55

### Schedule of Changes Worksheet

Beginning Fund Balance	6,152.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	345.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,497.55	(5)



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**\*\* Recalculated \*\***

## 28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	146.00	336.00
3281 State Technology Aid	3,129.08	4,874.96
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,275.08	5,210.96

### Schedule of Changes Worksheet

Beginning Fund Balance	8,052.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,210.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00 Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00 Less Last Year           0.00           (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	13,263.62	(5)



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**\*\* Recalculated \*\***

## 29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	19.00	0.00
1190 Penalties and Interest on Taxes	1.00	0.00
1510 Interest Earnings	84.00	124.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	104.00	124.00

### Schedule of Changes Worksheet

Beginning Fund Balance	4,522.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	124.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00 Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00 Less Last Year           0.00           (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,646.96	(5)



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**\*\* Recalculated \*\***

## 50 - Debt Service Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	50,762.00	88.00
1190 Penalties and Interest on Taxes	181.00	4.00
1510 Interest Earnings	142.00	4.00
3440 State HB20/SB417 Prop Tax Reimb	786.00	0.00
3445 State Combined Fund School Block Grant	4,455.99	0.00
3460 Montana Oil and Gas Tax	2,534.00	490.00
6100 Material Prior Period Revenue Adjustments	-2,872.20	0.00

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

55,988.79	586.00
-----------	--------

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Intere		
840 Principal On Debt	67,000.00	0.00
850 Interest on Debt	2,177.00	0.00
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	1,640.00	586.00

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

70,817.00	586.00
-----------	--------

## Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	586.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	586.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



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**\*\* Recalculated \*\***

## 61 - Building Reserve Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	6,073.00	0.00
1111 District Levy - Real Property	0.00	6,803.00
1112 District Levy - Personal Property	12,323.00	10,856.00
1114 District Levy - Pers Prop/Mobile Homes	0.00	15.00
1190 Penalties and Interest on Taxes	60.00	154.00
1510 Interest Earnings	1,255.00	2,375.00
3440 State HB20/SB417 Prop Tax Reimb	286.00	202.00
3445 State Combined Fund School Block Grant	0.00	4,489.86
3460 Montana Oil and Gas Tax	939.00	1,508.00
9710 Residual Equity Transfers In	1,640.00	586.00

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

22,576.00      26,988.86

### 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		
7XX Property and Equipment Acquisition	0.00	5,150.00

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

0.00      5,150.00

## Schedule of Changes Worksheet

Beginning Fund Balance	80,294.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26,988.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,150.00	(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)	102,132.86	(5)



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**\*\* Recalculated \*\***

## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2005 Value	2006 Value
1XXX Revenues from Student Activities	35,991.00	27,725.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	35,991.00	27,725.00

### 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	32,532.00	26,733.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	32,532.00	26,733.00

## Schedule of Changes Worksheet

Beginning Fund Balance	32,496.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27,725.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	26,733.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	33,488.02	(5)



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**\*\* Recalculated \*\***

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	16,431.61	19,861.22
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	340,882.72	370,439.07
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	7,471.24
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	14,763.86	17,884.57
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

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**\*\* Recalculated \*\***

## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	14,287.13
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	14,287.13

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,761.69
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	20,573.25
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	25,755.00
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	20,783.00	0.00	0.00	0.00	
280	1XXX	2XX	2,532.00	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	442.00	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	1,998.00	0.00	0.00	0.00	
<b>Totals</b>			25,755.00	0.00	0.00	0.00	25,755.00



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

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



# Trustees' Financial Summary

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<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	7,400.00	0.00	0.00	0.00	7,400.00
Buildings	877,931.00	0.00	11,768.00	0.00	889,699.00
Machinery And Equipment	227,662.00	0.00	47,650.00	22,515.00	252,797.00
Totals at historical cost	1,112,993.00	0.00	59,418.00	22,515.00	1,149,896.00
Less Accumulated depreciation for:					
Building Accum	268,479.00	0.00	15,500.00	0.00	283,979.00
Machinery And Equipment Accum	103,395.00	0.00	22,469.00	18,038.00	107,826.00
Total accumulated depreciation	371,874.00	0.00	37,969.00	18,038.00	391,805.00
Governmental activities, capital assets, net	741,119.00	0.00	21,449.00	4,477.00	758,091.00

\* 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.



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
<b>Governmental Activities *</b>							
Compensated	23,745.23	1,345.00	0.00	0.00	25,090.23	0.00	25,090.23
Total Governmental Activity							
Long-Term Liabilities	23,745.23	1,345.00	0.00	0.00	25,090.23	0.00	25,090.23

\* 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.