



# Trustees' Financial Summary

FY2005-06

Submit ID: 0452-54088923

**22 Jefferson County  
0452 Clancy 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** Jill Jose

Phone #: (406) 933-5575

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

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

**Chair, Board of Trustees** Rich Briski

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

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

**County Superintendent** Garry Pace

\_\_\_\_\_  
(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 #
146	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2204521404	84.367
166	Title IV, Part A, Safe & Drug-Free	FEDERAL	22045216041	84.186A
396	Title V, Part A, Innovative Programs	FEDERAL	2204523904	84.298
436	State OTO Energy Cost Relief and Transportation	STATE	unknown	State
446	Medicaid	STATE	0166127	State
776	IDEA Part B	FEDERAL	2596977705	84.027
796	IDEA Preschool	FEDERAL	259697792006ALL	84.173A
910	Budget Amendment			



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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)	149,401.34	26,450.14		5,168.92
02	Taxes Receivable - Real and Personal (120-149)	12,168.42	1,387.25		
03	Taxes Receivable - Protested (150-159)	6,762.00	790.84		
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)	3,544.00			
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>171,875.76</b>	<b>28,628.23</b>		<b>5,168.92</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	3,624.62			
25	Deferred Revenue (680)	18,930.42	2,178.09		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>22,555.04</b>	<b>2,178.09</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	4,949.19			
48	Fund Balance for Budget (961-970)	144,371.53	26,450.14		5,168.92
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>149,320.72</b>	<b>26,450.14</b>		<b>5,168.92</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>171,875.76</b>	<b>28,628.23</b>		<b>5,168.92</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)	8,200.52	36,493.78	30.10	
02	Taxes Receivable - Real and Personal (120-149)	128.37			
03	Taxes Receivable - Protested (150-159)	42.40			
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>8,371.29</b>	<b>36,493.78</b>	<b>30.10</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)	170.77			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>170.77</b>			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	8,200.52	36,493.78	30.10	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>8,200.52</b>	<b>36,493.78</b>	<b>30.10</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>8,371.29</b>	<b>36,493.78</b>	<b>30.10</b>	



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			6,368.39	4,420.40
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>			6,368.39	4,420.40
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			6,368.39	4,420.40
52	<b>TOTAL FUND BALANCE/EQUITY</b>			6,368.39	4,420.40
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			6,368.39	4,420.40



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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)	616,139.20			
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)	5,000.00			
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>621,139.20</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)	621,139.20			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>621,139.20</b>			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>621,139.20</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)	16,632.88	4,265.51		75,086.87
02	Taxes Receivable - Real and Personal (120-149)	422.41			6,168.23
03	Taxes Receivable - Protested (150-159)	254.35			3,537.82
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>17,309.64</b>	<b>4,265.51</b>		<b>84,792.92</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)	676.76			9,706.05
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>676.76</b>			<b>9,706.05</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	13,342.42			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	3,290.46	4,265.51		75,086.87
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>16,632.88</b>	<b>4,265.51</b>		<b>75,086.87</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>17,309.64</b>	<b>4,265.51</b>		<b>84,792.92</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)	.44			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
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>	.44			
<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>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	.44			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	.44			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	.44			



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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)			17,310.53	
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>			17,310.53	
<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>			17,310.53	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			17,310.53	



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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)	92,525.25			
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>	92,525.25			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	92,525.25			
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	92,525.25			
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	92,525.25			



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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	385,021.49	542,803.68
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,954.65	0.00
1190	Penalties and Interest on Taxes	2,759.38	9,552.14
1510	Interest Earnings	4,020.81	5,937.29
3110	Direct State Aid	607,783.21	653,416.75
3115	State Spec Ed Allowable Cost Pymt to Districts	47,939.40	43,487.30
3120	State Guaranteed Tax Base Aid	147,109.76	153,760.00
3440	State HB20/SB417 Prop Tax Reimb	38,901.99	28,468.00
3444	State School Block Grant	140,356.46	141,423.17
6100	Material Prior Period Revenue Adjustments	811.40	1,230.87

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

1,376,658.55      1,580,079.20

### 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	758,722.07	812,394.50
2XX	Personal Services - Employee Benefits	71,021.83	77,608.58
3XX	Purchased Professional and Technical Services	6,311.02	11,237.31
4XX	Purchased Property Services	8,064.52	7,121.18
5XX	Other Purchased Services	0.00	476.00
6XX	Supplies and Materials	38,958.26	33,018.25
21XX	Support Services - Students		
1XX	Personal Services - Salaries	37,538.40	39,482.06
2XX	Personal Services - Employee Benefits	3,255.56	3,508.54
6XX	Supplies and Materials	200.00	2,547.49
222X	Educational Media Services		
1XX	Personal Services - Salaries	30,855.00	22,749.95
2XX	Personal Services - Employee Benefits	3,688.40	3,898.38
4XX	Purchased Property Services	399.00	4,566.56
6XX	Supplies and Materials	2,462.44	0.00
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	18,471.33	18,026.44
2XX	Personal Services - Employee Benefits	5,552.86	5,496.96
3XX	Purchased Professional and Technical Services	875.00	271.00
4XX	Purchased Property Services	353.50	781.78
5XX	Other Purchased Services	23,053.84	24,227.47
6XX	Supplies and Materials	1,124.53	1,261.68
8XX	Other Expenditures	7,506.14	5,198.54



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## 01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	79,524.43	71,319.90
		2XX	Personal Services - Employee Benefits	6,310.32	11,707.44
		5XX	Other Purchased Services	259.38	561.10
		6XX	Supplies and Materials	2,030.86	1,296.16
		810	Dues and Fees	0.00	365.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	25,856.24	27,927.33
		2XX	Personal Services - Employee Benefits	3,794.78	4,044.89
		3XX	Purchased Professional and Technical Services	6,050.00	4,300.00
		6XX	Supplies and Materials	758.77	1,632.62
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	68,035.50	64,082.69
		2XX	Personal Services - Employee Benefits	14,799.46	20,778.48
		4XX	Purchased Property Services	76,186.03	88,337.56
		6XX	Supplies and Materials	13,583.16	4,910.78
		8XX	Other Expenditures	1,940.34	2,193.16
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	68,675.35	76,712.14
		2XX	Personal Services - Employee Benefits	4,855.86	7,277.25
		3XX	Purchased Professional and Technical Services	3,317.39	3,674.03
		6XX	Supplies and Materials	462.37	682.64
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	2,220.00	4,039.00
		5XX	Other Purchased Services	664.63	1,496.12
		6XX	Supplies and Materials	2,675.88	2,024.90
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	9,468.00	9,338.28
		3XX	Purchased Professional and Technical Services	0.00	2,088.00
		5XX	Other Purchased Services	531.32	94.49
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	20,637.22	17,926.16
		2XX	Personal Services - Employee Benefits	0.00	6,730.06
		6XX	Supplies and Materials	1,906.98	0.00



# Trustees' Financial Summary

FY2005-06

Submit ID: 0452-54088923

22 Jefferson County  
0452 Clancy Elem

## 01 - General Fund

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,432,957.97	1,509,412.85
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### Schedule of Changes Worksheet

Beginning Fund Balance	101,361.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,580,079.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,509,412.85	(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                      4,949.19    Less Last Year                      27,656.63                      (4b)	-22,707.44	
	-22,707.44	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	149,320.72	(5)



# Trustees' Financial Summary

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## 10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	40,832.18	62,719.56
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	204.55	0.00
1190	Penalties and Interest on Taxes	283.45	1,058.45
1510	Interest Earnings	259.08	417.51
2220	County On-Schedule Trans Reimb	25,258.98	23,936.40
3210	State On-Schedule Trans Reimb	25,259.01	25,271.80
3440	State HB20/SB417 Prop Tax Reimb	3,907.51	3,116.93
3444	State School Block Grant	7,214.61	7,269.44
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>103,219.37</u>	<u>123,790.09</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		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	8,708.44	10,676.15
2XX	Personal Services - Employee Benefits	3,592.83	4,528.90
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	6,821.72	8,550.00
2XX	Personal Services - Employee Benefits	1,338.40	1,681.34
27XX	Student Transportation Services		
5XX	Other Purchased Services	87,923.09	86,046.13
280	Special Education - Local and State		
27XX	Student Transportation Services		
5XX	Other Purchased Services	1,364.25	81.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>109,748.73</u>	<u>111,563.52</u>



# Trustees' Financial Summary

FY2005-06

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22 Jefferson County

0452 Clancy Elem

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					14,223.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					123,790.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					111,563.52	(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)					26,450.14	(5)



# Trustees' Financial Summary

FY2005-06

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22 Jefferson County  
0452 Clancy Elem

## 12 - School Food Services Fund

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

PRC Revenue		2005 Value	2006 Value
1611	National School Lunch Program	51,415.58	56,359.81
3220	State Food Services Match	363.52	0.00
4550	Federal Child Nutrition	33,285.07	22,412.37
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		85,064.17	78,772.18

### 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	35,154.48	40,426.46
2XX Personal Services - Employee Benefits	7,990.02	7,059.36
4XX Purchased Property Services	1,491.80	47.50
5XX Other Purchased Services	290.00	513.99
6XX Supplies and Materials	37,350.78	39,247.99
8XX Other Expenditures	0.00	362.05
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	82,277.08	87,657.35

## Schedule of Changes Worksheet

Beginning Fund Balance				14,054.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				78,772.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				87,657.35	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				5,168.92	(5)



# Trustees' Financial Summary

FY2005-06

Submit ID: 0452-54088923

22 Jefferson County  
0452 Clancy Elem

## 13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	11,585.71	5,107.79
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	14.45	0.00
1190 Penalties and Interest on Taxes	53.17	182.43
1510 Interest Earnings	89.52	229.99
3440 State HB20/SB417 Prop Tax Reimb	294.68	134.78
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	12,037.53	5,654.99

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

PRC Program Function Object	2005 Value	2006 Value
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	12,258.48	800.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	12,258.48	800.00

## Schedule of Changes Worksheet

Beginning Fund Balance	3,345.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,654.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	800.00	(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)	8,200.52	(5)



# Trustees' Financial Summary

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## 14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	1,168.56	1,268.37
2240 County Retirement Distribution	164,272.26	176,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>165,440.82</b>	<b>177,268.37</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	134,976.84	125,133.59
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	4,758.45	5,201.11
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,612.71	3,462.32
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	2,642.32	2,526.41
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	12,234.04	10,733.78
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,039.32	3,429.31
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	10,010.16	9,151.27
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	12,354.26	10,928.61
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	327.44	610.82
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	609.67	720.19
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	3,471.50	4,102.59



# Trustees' Financial Summary

FY2005-06

Submit ID: 0452-54088923

22 Jefferson County  
0452 Clancy Elem

## 14 - Retirement Fund

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

PRC Program Function Object	2005 Value	2006 Value
<b>910 Budget Amendment</b>		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	5,677.76
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	189,036.71	181,677.76

### Schedule of Changes Worksheet

Beginning Fund Balance	40,903.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	177,268.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	181,677.76	(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)		36,493.78 (5)



# Trustees' Financial Summary

FY2005-06

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0452 Clancy Elem

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
<b>146 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	10,997.00
<b>166 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,348.00
<b>396 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	1,482.00
<b>436 State OTO Energy Cost Relief and Transportation</b>	
3630 OTO State Energy Cost Relief & Transportation	3,962.42
<b>446 Medicaid</b>	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	77,154.74
<b>776 IDEA Part B</b>	
4560 IDEA, Part B, Children with Disabilities	7,025.98
<b>796 IDEA Preschool</b>	
4570 IDEA Preschool	777.60
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	102,747.74

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

PRC Program Function Object	2006 Value
<b>146 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	8,679.70
2XX Personal Services - Employee Benefits	2,308.70
<b>146 Subtotal</b>	10,988.40
<b>166 Title IV, Part A, Safe &amp; Drug-Free</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
1XX Personal Services - Salaries	1,170.00
2XX Personal Services - Employee Benefits	178.00
<b>166 Subtotal</b>	1,348.00



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>396 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1,285.00
2XX Personal Services - Employee Benefits	197.00
	1,482.00
<b>396 Subtotal</b>	
<b>436 State OTO Energy Cost Relief and Transportation</b>	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	3,962.42
<b>446 Medicaid</b>	
329 State Miscellaneous Grants	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	77,154.73
<b>776 IDEA Part B</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	5,334.93
2XX Personal Services - Employee Benefits	1,691.05
	7,025.98
<b>776 Subtotal</b>	
<b>796 IDEA Preschool</b>	
457 IDEA Preschool	
1XXX Instruction	
6XX Supplies and Materials	756.11
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      102,717.64



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					102,747.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					102,717.64	(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)					30.10	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
146 Title II, Part A, Teacher/Principal Train/Recruit	10,997.00	10,988.40	8.60
166 Title IV, Part A, Safe & Drug-Free	1,348.00	1,348.00	0.00
396 Title V, Part A, Innovative Programs	1,482.00	1,482.00	0.00
436 State OTO Energy Cost Relief and Transportation	3,962.42	3,962.42	0.00
446 Medicaid	77,154.74	77,154.73	0.01
776 IDEA Part B	7,025.98	7,025.98	0.00
796 IDEA Preschool	777.60	756.11	21.49
<b>Total</b>	<b>102,747.74</b>	<b>102,717.64</b>	<b>30.10</b>



# Trustees' Financial Summary

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## 20 - Lease-Rental Fund

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

PRC Revenue	2005 Value	2006 Value
1910 Rentals	8,850.00	9,599.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	8,850.00	9,599.99

### 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	7,975.29	11,060.69
6XX Supplies and Materials	151.25	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	8,126.54	11,060.69

## Schedule of Changes Worksheet

Beginning Fund Balance	7,829.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,599.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,060.69	(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)	6,368.39	(5)



# Trustees' Financial Summary

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## 21 - Compensated Absence Fund

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
24XX Support Services - School Administration		
1XX Personal Services - Salaries	3,830.16	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	3,426.68	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>7,256.84</u>	<u>0.00</u>

### Schedule of Changes Worksheet

Beginning Fund Balance		4,420.40 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		0.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		4,420.40 (5)



# Trustees' Financial Summary

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## 24 - Metal Mines Tax Reserve Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	9,925.15	20,181.61
2114	County Metal Mines License Taxes	1,244.54	45,866.92
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		11,169.69	66,048.53

### 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	8,273.20	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	10,758.59	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	12,750.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	19,031.79	12,750.00

## Schedule of Changes Worksheet

Beginning Fund Balance	567,840.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	66,048.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,750.00	(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)	621,139.20	(5)



# Trustees' Financial Summary

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## 28 - Technology Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	9,622.15	19,531.70
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	56.20	0.00
1190	Penalties and Interest on Taxes	72.97	295.33
3281	State Technology Aid	5,856.19	9,010.45
3440	State HB20/SB417 Prop Tax Reimb	838.73	808.69
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>16,446.24</u>	<u>29,646.17</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	1,066.00	0.00
	6XX Supplies and Materials	22,756.85	28,578.06
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>23,822.85</u>	<u>28,578.06</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				3,380.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				29,646.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				28,578.06	(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	13,342.42	Less Last Year	1,158.00	(4b)	12,184.42
					12,184.42 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					16,632.88 (5)



# Trustees' Financial Summary

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## 29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
3445 State Combined Fund School Block Grant	1,029.31	1,037.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,029.31	1,037.13

### 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	1,934.00	0.00
23XX Support Services - General Administration		
6XX Supplies and Materials	0.00	3,085.00
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	0.00	2,095.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,934.00	5,180.00

## Schedule of Changes Worksheet

Beginning Fund Balance	8,408.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,037.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,180.00	(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)	4,265.51	(5)



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## 50 - Debt Service Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	162,991.83	278,540.80
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	969.08	0.00
1190	Penalties and Interest on Taxes	1,237.92	4,452.94
1510	Interest Earnings	2,301.93	3,695.34
3120	State Guaranteed Tax Base Aid	27,372.25	23,198.29
3440	State HB20/SB417 Prop Tax Reimb	14,925.97	11,623.26
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>209,798.98</u>	<u>321,510.63</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	190,000.00	210,000.00
	850 Interest on Debt	70,582.50	62,982.50
	860 Agent Fees/Issuance Costs	250.00	300.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>260,832.50</u>	<u>273,282.50</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				26,858.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				321,510.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				273,282.50	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				75,086.87	(5)



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## 60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	2.34	4.11
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2.34	4.11

### 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	0.00	78.56
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	78.56

## Schedule of Changes Worksheet

Beginning Fund Balance	74.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	78.56	(3)
Increase/Decrease of Reserve for Inventories		
This Year                   0.00 Less Last Year           0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                   0.00 Less Last Year           0.00                   (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.44	(5)



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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
1XXX Revenues from Student Activities	25,958.32	25,868.43
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	25,958.32	25,868.43

### 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	27,437.20	25,147.86
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	27,437.20	25,147.86

## Schedule of Changes Worksheet

Beginning Fund Balance					16,589.96 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					25,868.43 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					25,147.86 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					17,310.53 (5)



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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	35,872.82
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	860,584.58	883,940.08
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	17,481.69	13,022.82
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	1,353.00	0.00
XX	XXX 26XX	41X Energy Utility Services	62,564.51	72,660.08
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	12,750.00
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	21,801.48	800.00



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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	41,058.16
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	41,058.16

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	13,684.08
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	59,123.10
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	88,346.06
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

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

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

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

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

### Subsidiary Ledger

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

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

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

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	76,712.14	0.00	0.00	0.00	
280	1XXX	2XX	7,277.25	0.00	0.00	0.00	
280	1XXX	3XX	3,674.03	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	682.64	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
<b>Totals</b>			88,346.06	0.00	0.00	0.00	88,346.06



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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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<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	27,000.00	0.00	0.00	0.00	27,000.00
Land Improvements	370,563.00	0.00	0.00	0.00	370,563.00
Buildings	3,954,385.00	0.00	0.00	0.00	3,954,385.00
Machinery And Equipment	245,062.00	0.00	12,750.00	0.00	257,812.00
Totals at historical cost	4,597,010.00	0.00	12,750.00	0.00	4,609,760.00
Less Accumulated depreciation for:					
Improvement Accum	166,046.00	0.00	18,121.00	0.00	184,167.00
Building Accum	1,155,636.00	0.00	82,227.00	0.00	1,237,863.00
Machinery And Equipment Accum	175,027.00	0.00	21,587.00	0.00	196,614.00
Total accumulated depreciation	1,496,709.00	0.00	121,935.00	0.00	1,618,644.00
Governmental activities, capital assets, net	3,100,301.00	0.00	-109,185.00	0.00	2,991,116.00

\* 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.

<b>Depreciation by Function for FY2006</b>	<b>Governmental Business-Type</b>		<b>Adjustments</b>
	<b>Activities</b>	<b>Activities</b>	
Instruction (1XXX)	96,056.00	0.00	0.00
General Administration (23XX)	10,548.00	0.00	0.00
Operations and Maintenance (26XX)	7,096.00	0.00	0.00
Food Service (31XX)	8,235.00	0.00	0.00
Total Depreciation for FY2006	121,935.00	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-
<b>Governmental Activities *</b>							
General Obligation Bonds:							
4/1/2001 Issue	1,550,000.00	0.00	210,000.00	0.00	1,340,000.00	230,000.00	1,110,000.00
Compensated	141,898.00	1,147.00	0.00	0.00	143,045.00	0.00	143,045.00
Total Governmental Activity							
Long-Term Liabilities	1,691,898.00	1,147.00	210,000.00	0.00	1,483,045.00	230,000.00	1,253,045.00

\* 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.