



Trustees' Financial Summary

FY2005-06

Submit ID: 0453-20816639

**22 Jefferson County
0453 Whitehall 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 Judy McCrossin

Phone #: (406) 287-3455

(Signature)

(Date)

Chair, Board of Trustees Ray Sacks

(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 #
001	Arts	LOCAL		
002	Special Ed Mini-Grant	LOCAL		
003	E-rate	STATE	306261	
004	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A041412	84.358A
005	Title I, Part A, Improving Basic Programs	FEDERAL	22-04533105	84.010A
006	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	22-04531405	84.367
007	Title II, Part D, Ed Technology	FEDERAL	22-04536005	84.318
008	Title IV, Part A, Safe & Drug-Free	FEDERAL	22-04531605	84.186A
009	Title V, Part A, Innovative Programs	FEDERAL	22-04533905	84.298
010	IDEA Part B	FEDERAL	22-0453	84.027
011	IDEA Preschool	FEDERAL	22-0453	84.173A
012	Tobacco Use Prevention	STATE	2204539806	
013	Services for Significant Needs Students	STATE	22045376200602	State
014	State OTO Energy Cost Relief and Transportation	STATE	State	State
015	Miscellaneous	LOCAL		



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	148,193.58	20,884.42		38,467.42
02	Taxes Receivable - Real and Personal (120-149)	15,551.52	2,743.43		
03	Taxes Receivable - Protested (150-159)	5,731.78	1,112.99		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	7,471.99	1,398.82		625.20
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	176,948.87	26,139.66		39,092.62
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				6,872.45
25	Deferred Revenue (680)	21,283.30	3,856.42		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	21,283.30	3,856.42		6,872.45
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	155,665.57	22,283.24		32,220.17
52	TOTAL FUND BALANCE/EQUITY	155,665.57	22,283.24		32,220.17
53	TOTAL LIABILITIES AND FUND BALANCE	176,948.87	26,139.66		39,092.62



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,635.38	76,404.35	9,491.43	
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)		1,957.95	1.06	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,635.38	78,362.30	9,492.49	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	2,635.38	78,362.30	9,492.49	
52	TOTAL FUND BALANCE/EQUITY	2,635.38	78,362.30	9,492.49	
53	TOTAL LIABILITIES AND FUND BALANCE	2,635.38	78,362.30	9,492.49	



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				3,000.00
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				3,000.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				3,000.00
52	TOTAL FUND BALANCE/EQUITY				3,000.00
53	TOTAL LIABILITIES AND FUND BALANCE				3,000.00



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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	143,993.79			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	143,993.79			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	143,993.79			
52	TOTAL FUND BALANCE/EQUITY	143,993.79			
53	TOTAL LIABILITIES AND FUND BALANCE	143,993.79			



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,317.21			57,657.38
02	Taxes Receivable - Real and Personal (120-149)	1,023.59			4,598.53
03	Taxes Receivable - Protested (150-159)	419.18			1,756.07
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	523.21			2,214.76
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	5,283.19			66,226.74
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,442.77			6,354.60
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,442.77			6,354.60
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	3,840.42			59,872.14
52	TOTAL FUND BALANCE/EQUITY	3,840.42			59,872.14
53	TOTAL LIABILITIES AND FUND BALANCE	5,283.19			66,226.74



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	965.94			
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	TOTAL ASSETS AND OTHER DEBITS	965.94			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	965.94			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	965.94			
53	TOTAL LIABILITIES AND FUND BALANCE	965.94			



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



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



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	32,439.77			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	32,439.77			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY	32,439.77			
53	TOTAL LIABILITIES AND FUND BALANCE	32,439.77			



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



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



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



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01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	254,096.04	252,617.83
1112 District Levy - Personal Property	21,171.36	15,781.82
1113 District Levy - Heavy Motor Vehicles	7.10	0.00
1114 District Levy - Pers Prop/Mobile Homes	196.86	523.41
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,216.75	0.00
1190 Penalties and Interest on Taxes	1,523.05	1,642.31
1510 Interest Earnings	3,602.75	6,840.69
3110 Direct State Aid	691,052.56	702,422.36
3115 State Spec Ed Allowable Cost Pymt to Districts	42,395.55	41,890.42
3120 State Guaranteed Tax Base Aid	289,370.22	304,283.60
3440 State HB20/SB417 Prop Tax Reimb	1,405.49	863.13
3444 State School Block Grant	70,594.40	71,130.92
6100 Material Prior Period Revenue Adjustments	0.00	580.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,376,632.13	1,398,576.79

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	688,547.07	698,360.89
2XX Personal Services - Employee Benefits	97,405.28	89,634.91
3XX Purchased Professional and Technical Services	5,779.40	5,200.22
4XX Purchased Property Services	4,025.40	3,537.50
5XX Other Purchased Services	7,019.33	7,986.42
6XX Supplies and Materials	48,616.63	31,068.12
7XX Property and Equipment Acquisition	0.00	1,699.00
21XX Support Services - Students		
1XX Personal Services - Salaries	47,381.78	47,565.85
2XX Personal Services - Employee Benefits	4,377.31	5,482.48
3XX Purchased Professional and Technical Services	0.00	129.00
6XX Supplies and Materials	2,100.85	1,618.74
222X Educational Media Services		
1XX Personal Services - Salaries	24,517.42	26,094.40
2XX Personal Services - Employee Benefits	2,196.46	2,757.40
4XX Purchased Property Services	302.26	155.00
6XX Supplies and Materials	6,223.39	2,220.30
23XX Support Services - General Administration		
1XX Personal Services - Salaries	25,955.00	30,535.32
2XX Personal Services - Employee Benefits	2,225.04	3,878.59



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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				
	23XX	Support Services - General Administration			
		3XX	Purchased Professional and Technical Services	2,827.35	3,343.50
		5XX	Other Purchased Services	8,685.55	9,128.94
		6XX	Supplies and Materials	3,829.19	1,228.64
		810	Dues and Fees	2,124.00	1,570.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	62,403.23	65,200.79
		2XX	Personal Services - Employee Benefits	4,440.19	5,587.43
		3XX	Purchased Professional and Technical Services	618.00	311.50
		4XX	Purchased Property Services	552.12	904.50
		5XX	Other Purchased Services	830.53	761.35
		6XX	Supplies and Materials	774.24	7,226.70
		810	Dues and Fees	365.00	1,138.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	16,264.65	16,698.33
		2XX	Personal Services - Employee Benefits	69.97	106.22
		3XX	Purchased Professional and Technical Services	4,429.25	4,137.50
		4XX	Purchased Property Services	107.00	352.50
		5XX	Other Purchased Services	422.84	434.43
		6XX	Supplies and Materials	1,778.98	716.91
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	46,269.32	49,232.02
		2XX	Personal Services - Employee Benefits	10,901.04	14,099.55
		3XX	Purchased Professional and Technical Services	2,189.04	1,584.70
		4XX	Purchased Property Services	91,277.62	71,526.34
		5XX	Other Purchased Services	7,564.00	7,564.00
		6XX	Supplies and Materials	15,527.84	12,135.81
	4XXX	Facilities Acquisition and Construction Services			
		3XX	Purchased Professional and Technical Services	0.00	1,100.00
		4XX	Purchased Property Services	6,888.01	8,253.67
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	65,368.71	71,921.59
		2XX	Personal Services - Employee Benefits	6,283.92	10,812.00
		3XX	Purchased Professional and Technical Services	78.74	319.00
		6XX	Supplies and Materials	1,108.41	828.35
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	3,263.95	3,225.10



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0453 Whitehall Elem

01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	17,755.20	15,369.33
		2XX	Personal Services - Employee Benefits	2,066.45	3,091.84
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		6XX	Supplies and Materials	200.45	0.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	13,052.35	13,838.50
		2XX	Personal Services - Employee Benefits	58.25	90.39
		3XX	Purchased Professional and Technical Services	1,500.00	1,500.00
		5XX	Other Purchased Services	5,244.89	5,625.72
		6XX	Supplies and Materials	1,535.85	1,311.81
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	0.00	3,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,375,328.75</u>	<u>1,373,201.10</u>

Schedule of Changes Worksheet

Beginning Fund Balance					130,289.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,398,576.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,373,201.10	(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)					155,665.57	(5)



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10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	31,362.29	47,709.38
1112 District Levy - Personal Property	2,648.32	2,604.22
1113 District Levy - Heavy Motor Vehicles	0.87	0.00
1114 District Levy - Pers Prop/Mobile Homes	24.84	87.56
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	163.42	0.00
1190 Penalties and Interest on Taxes	251.54	260.02
1510 Interest Earnings	402.29	284.57
2220 County On-Schedule Trans Reimb	41,600.33	41,796.86
3210 State On-Schedule Trans Reimb	38,856.34	42,252.84
3440 State HB20/SB417 Prop Tax Reimb	215.89	114.78
3444 State School Block Grant	4,210.06	4,242.06
6100 Material Prior Period Revenue Adjustments	-1,029.30	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	118,706.89	139,352.29

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	6,495.00	6,750.00
2XX Personal Services - Employee Benefits	31.26	37.53
25XX Support Services - Business		
1XX Personal Services - Salaries	2,431.19	2,523.44
2XX Personal Services - Employee Benefits	10.49	13.19
27XX Student Transportation Services		
5XX Other Purchased Services	124,619.88	132,308.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	133,587.82	141,632.35



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						24,563.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						139,352.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						141,632.35	(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)						22,283.24	(5)



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12 - School Food Services Fund

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

PRC Revenue		2005 Value	2006 Value
1611	National School Lunch Program	43,980.31	44,888.61
1900	Other Revenue from Local Sources	0.00	4.75
4550	Federal Child Nutrition	62,478.73	57,062.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		106,459.04	101,955.62

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	45,145.57	62,495.13
	2XX Personal Services - Employee Benefits	2,360.91	4,330.04
	6XX Supplies and Materials	56,697.19	44,775.81
	8XX Other Expenditures	3,032.76	29,535.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		107,236.43	141,136.64

Schedule of Changes Worksheet

Beginning Fund Balance				71,401.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				101,955.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				141,136.64	(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)				32,220.17	(5)



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13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	57.19	108.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	57.19	108.17

Schedule of Changes Worksheet

Beginning Fund Balance	2,527.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	108.17	(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)	2,635.38	(5)



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14 - Retirement Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	1,322.70	2,529.85
1900	Other Revenue from Local Sources	0.00	1,657.95
2240	County Retirement Distribution	170,709.15	167,688.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>172,031.85</u>	<u>171,876.29</u>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	105,213.43	105,101.98
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	7,207.26	6,941.65
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,729.35	3,808.15
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,935.98	5,441.33
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	9,492.17	9,515.25
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,843.83	2,805.18
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	7,038.04	7,184.80
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	9,943.25	10,496.07
329 State Miscellaneous Grants		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,459.42	1,812.48
361 Services for Significant Needs Students		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	150.21
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,700.75	2,242.96



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0453 Whitehall Elem

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				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	1,985.40	2,019.56
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	6,867.11	9,120.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>164,415.99</u>	<u>166,640.01</u>

Schedule of Changes Worksheet

Beginning Fund Balance					73,126.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					171,876.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					166,640.01	(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)					78,362.30	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
002 Special Ed Mini-Grant	
5710 Special Education Resources Transferred from Other School Districts or Cooper	4,833.60
003 E-rate	
1900 Other Revenue from Local Sources	8,561.52
004 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	4,576.04
005 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	92,241.00
006 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	27,277.00
007 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	2,818.00
008 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	3,751.00
009 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	1,840.00
010 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	15,553.54
011 IDEA Preschool	
5700 Resources Transferred from Other School Districts or Cooperatives	948.00
012 Tobacco Use Prevention	
3290 State - Other State Grants	1,031.00
013 Services for Significant Needs Students	
3610 Services for Significant Needs Students	2,924.00
014 State OTO Energy Cost Relief and Transportation	
3630 OTO State Energy Cost Relief & Transportation	4,231.06
015 Miscellaneous	
1900 Other Revenue from Local Sources	34.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	170,619.76

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

PRC Program Function Object	2006 Value
002 Special Ed Mini-Grant	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	3,206.99
2XX Personal Services - Employee Benefits	434.86
	3,641.85
002 Subtotal	3,641.85
003 E-rate	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	8,561.52
004 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	3,969.64
2XX Personal Services - Employee Benefits	606.40
	4,576.04
004 Subtotal	4,576.04
005 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	79,923.31
2XX Personal Services - Employee Benefits	11,960.96
6XX Supplies and Materials	356.73
	92,241.00
005 Subtotal	92,241.00
006 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	23,609.94
2XX Personal Services - Employee Benefits	3,633.51
	27,243.45
006 Subtotal	27,243.45
007 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	2,442.39



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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	
2XX Personal Services - Employee Benefits	366.81
6XX Supplies and Materials	8.80
	375.61
007 Subtotal	2,818.00
008 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,475.00
6XX Supplies and Materials	1,599.99
	3,074.99
008 Subtotal	3,074.99
009 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1,582.52
2XX Personal Services - Employee Benefits	254.45
6XX Supplies and Materials	3.03
	1,840.00
009 Subtotal	1,840.00
010 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	13,137.00
2XX Personal Services - Employee Benefits	2,116.54
3XX Purchased Professional and Technical Services	300.00
	15,553.54
010 Subtotal	15,553.54
011 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
6XX Supplies and Materials	191.29



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
013 Services for Significant Needs Students	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	950.60
2XX Personal Services - Employee Benefits	78.70
27XX Student Transportation Services	
3XX Purchased Professional and Technical Services	668.75
	1,698.05
013 Subtotal	
	161,439.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					312.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					170,619.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					161,439.73	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,492.49	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 Special Ed Mini-Grant	4,833.60	3,641.85	1,191.75
003 E-rate	8,561.52	8,561.52	0.00
004 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	4,576.04	4,576.04	0.00
005 Title I, Part A, Improving Basic Programs	92,241.00	92,241.00	0.00
006 Title II, Part A, Teacher/Principal Train/Recruit	27,277.00	27,243.45	33.55
007 Title II, Part D, Ed Technology	2,818.00	2,818.00	0.00
008 Title IV, Part A, Safe & Drug-Free	3,751.00	3,074.99	676.01
009 Title V, Part A, Innovative Programs	1,840.00	1,840.00	0.00
010 IDEA Part B	15,553.54	15,553.54	0.00
011 IDEA Preschool	948.00	191.29	756.71
012 Tobacco Use Prevention	1,031.00	0.00	1,031.00
013 Services for Significant Needs Students	2,924.00	1,698.05	1,225.95
014 State OTO Energy Cost Relief and Transportation	4,231.06	0.00	4,231.06
015 Miscellaneous	34.00	0.00	34.00
Total	<u>170,619.76</u>	<u>161,439.73</u>	<u>9,180.03</u>



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21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
5300 Operating Transfers from Other Funds	0.00	3,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	3,000.00

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	3,144.57	1,823.40
2XX Personal Services - Employee Benefits	151.48	40.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,296.05	1,863.68

Schedule of Changes Worksheet

Beginning Fund Balance	1,863.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,000.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,863.68	(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)	3,000.00	(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	3,678.43	5,886.33
2114 County Metal Mines License Taxes	6,237.53	13,748.39
6100 Material Prior Period Revenue Adjustments	-96.68	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,819.28	19,634.72

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	0.00	20,000.00
2XX Personal Services - Employee Benefits	10,056.08	11,522.00
8XX Other Expenditures	0.00	8,101.43
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	10,056.08	39,623.43

Schedule of Changes Worksheet

Beginning Fund Balance	163,982.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,634.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	39,623.43	(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)	143,993.79	(5)



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28 - Technology Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	17,973.70	18,333.87
1112	District Levy - Personal Property	1,510.79	1,133.18
1113	District Levy - Heavy Motor Vehicles	0.50	0.00
1114	District Levy - Pers Prop/Mobile Homes	14.68	32.76
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	99.93	0.00
1190	Penalties and Interest on Taxes	77.88	103.55
1510	Interest Earnings	4.26	4.67
3281	State Technology Aid	6,572.66	9,634.44
3440	State HB20/SB417 Prop Tax Reimb	36.48	11.90
6100	Material Prior Period Revenue Adjustments	-671.95	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>25,618.93</u>	<u>29,254.37</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		
6XX	Supplies and Materials	8,577.50	2,558.00
7XX	Property and Equipment Acquisition	1,704.60	6,016.68
329	State Miscellaneous Grants		
1XXX	Instruction		
1XX	Personal Services - Salaries	16,168.66	12,419.56
2XX	Personal Services - Employee Benefits	64.91	79.06
3XX	Purchased Professional and Technical Services	147.50	0.00
6XX	Supplies and Materials	2,769.19	200.00
7XX	Property and Equipment Acquisition	0.00	3,364.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>29,432.36</u>	<u>24,637.62</u>



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28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance						-776.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						29,254.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						24,637.62	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,840.42	(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
1111 District Levy - Real Property	58,676.74	76,388.15
1112 District Levy - Personal Property	5,050.78	4,512.09
1113 District Levy - Heavy Motor Vehicles	1.62	0.00
1114 District Levy - Pers Prop/Mobile Homes	49.18	137.43
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	358.67	0.00
1190 Penalties and Interest on Taxes	444.22	437.91
1510 Interest Earnings	1,456.96	2,687.87
3120 State Guaranteed Tax Base Aid	40,962.05	50,964.04
3440 State HB20/SB417 Prop Tax Reimb	203.05	113.37
6100 Material Prior Period Revenue Adjustments	-2,235.19	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	104,968.08	135,240.86

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Intere		
840 Principal On Debt	100,000.00	100,000.00
850 Interest on Debt	17,450.00	15,950.00
860 Agent Fees/Issuance Costs	250.00	250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	117,700.00	116,200.00

Schedule of Changes Worksheet

Beginning Fund Balance	40,831.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	135,240.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	116,200.00	(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)	59,872.14	(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	283.39	39.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	283.39	39.10

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	0.00	6,950.00
7XX Property and Equipment Acquisition	5,274.22	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,274.22	6,950.00

Schedule of Changes Worksheet

Beginning Fund Balance	7,876.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	39.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,950.00	(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	(4)
	965.94	(5)



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81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	499.92	722.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	499.92	722.37

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

PRC Program Function Object	2005 Value	2006 Value
8XX Community Services Programs		
33XX Community Services		
8XX Other Expenditures	475.73	101.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	475.73	101.49

Schedule of Changes Worksheet

Beginning Fund Balance	31,818.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	722.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	101.49	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b) 0.00		
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	32,439.77	(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	44,416.52	46,350.95
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	15,369.33
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	12,359.48	13,137.00
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	840,594.59	785,346.20
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	8,269.93	9,980.28
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	67,308.99	62,338.96
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	5,274.22	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	41,890.42
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	41,890.42

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	13,961.46
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	60,321.54
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	87,106.04
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	71,921.59	0.00	0.00	0.00	
280	1XXX	2XX	10,812.00	0.00	0.00	0.00	
280	1XXX	3XX	319.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	828.35	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	3,225.10	0.00	0.00	0.00	
Totals			87,106.04	0.00	0.00	0.00	87,106.04



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

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



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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	64,934.00	0.00	0.00	0.00	64,934.00
Land Improvements	9,900.00	0.00	0.00	0.00	9,900.00
Buildings	3,621,433.45	0.00	13,516.00	0.00	3,634,949.45
Machinery And Equipment	89,638.50	0.00	6,725.00	0.00	96,363.50
Totals at historical cost	3,785,905.95	0.00	20,241.00	0.00	3,806,146.95
Less Accumulated depreciation for:					
Improvement Accum	270.00	0.00	495.00	0.00	765.00
Building Accum	985,573.50	0.00	66,187.00	0.00	1,051,760.50
Machinery And Equipment Accum	57,848.00	0.00	5,366.00	0.00	63,214.00
Total accumulated depreciation	1,043,691.50	0.00	72,048.00	0.00	1,115,739.50
Governmental activities, capital assets, net	2,742,214.45	0.00	-51,807.00	0.00	2,690,407.45

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

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

Depreciation by Function for FY2006	Governmental	Business-Type	Adjustments
	Activities	Activities	
Instruction (1XXX)	4,329.00	0.00	0.00
Food Service (31XX)	1,037.00	0.00	0.00
Unallocated	66,952.00	0.00	0.00
Total Depreciation for FY2006	72,318.00	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-
Governmental Activities *							
General Obligation Bonds:							
5/15/2003 Issue	600,000.00	0.00	100,000.00	0.00	500,000.00	100,000.00	400,000.00
Compensated	21,182.32	8,722.38	0.00	0.00	29,904.70	0.00	29,904.70
Total Governmental Activity							
Long-Term Liabilities	621,182.32	8,722.38	100,000.00	0.00	529,904.70	100,000.00	429,904.70

* 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.