



Trustees' Financial Summary

FY2005-06

Submit ID: 0454-63025947

**22 Jefferson County
0454 Whitehall H S**

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	Science	LOCAL		
002	Tobacco Ed	STATE	2204539806	
003	Jobs for Montana Graduates	STATE	Subgrant 6-046	State
004	State OTO Energy Cost Relief and Transportation	STATE	State	State
005	Vo Ed Family & Consumer Science	STATE	394	State
006	Vo Ed Tech Ed/Industrial Arts	STATE	395	State
007	Vo Ed Business/Marketing	STATE	396	State
008	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A031412	84.358A
009	Title I, Part A, Improving Basic Programs	FEDERAL	2204533104	84.010A
010	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2204531405	84.367
011	Title II, Part D, Ed Technology	FEDERAL	2204536005	84.318
012	Title IV Safe and Drug-Free Schools	FEDERAL	2204531605	84.186A
013	Title V, Part A, Innovative Programs	FEDERAL	2204533905	84.298
014	Vo Ed Carl Perkins Basic Grant	FEDERAL	2204548105BG	84.048A
015	IDEA Part B	FEDERAL	22-0454	84.027
016	Safe Children	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)	128,761.81	20,523.75		
02	Taxes Receivable - Real and Personal (120-149)	12,468.83	1,887.83	3.60	
03	Taxes Receivable - Protested (150-159)	5,368.10	856.12		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	7,664.60	1,201.37		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	154,263.34	24,469.07	3.60	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	17,836.93	2,743.95	3.60	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	17,836.93	2,743.95	3.60	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	136,426.41	21,725.12		
52	TOTAL FUND BALANCE/EQUITY	136,426.41	21,725.12		
53	TOTAL LIABILITIES AND FUND BALANCE	154,263.34	24,469.07	3.60	



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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)		48,261.73	47,590.16	12,405.19
02	Taxes Receivable - Real and Personal (120-149)				717.18
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		767.51	5,676.84	1.01
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		49,029.24	53,267.00	13,123.38
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			471.00	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				717.18
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			471.00	717.18
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		49,029.24	52,796.00	12,406.20
52	TOTAL FUND BALANCE/EQUITY		49,029.24	52,796.00	12,406.20
53	TOTAL LIABILITIES AND FUND BALANCE		49,029.24	53,267.00	13,123.38



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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)	8,541.80			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)	4,669.80			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	13,211.60			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)	13,211.60			3,000.00
52	TOTAL FUND BALANCE/EQUITY	13,211.60			3,000.00
53	TOTAL LIABILITIES AND FUND BALANCE	13,211.60			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)	127,607.88			
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	127,607.88			
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)	127,607.88			
52	TOTAL FUND BALANCE/EQUITY	127,607.88			
53	TOTAL LIABILITIES AND FUND BALANCE	127,607.88			



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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)	939.44			24,121.98
02	Taxes Receivable - Real and Personal (120-149)				5,113.67
03	Taxes Receivable - Protested (150-159)				2,012.51
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				2,844.84
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	939.44			34,093.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				7,126.18
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				7,126.18
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)	939.44			26,966.82
52	TOTAL FUND BALANCE/EQUITY	939.44			26,966.82
53	TOTAL LIABILITIES AND FUND BALANCE	939.44			34,093.00



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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)	81,259.79			
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	81,259.79			
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)				
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)	81,259.79			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	81,259.79			
53	TOTAL LIABILITIES AND FUND BALANCE	81,259.79			



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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)			58,068.71	
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			58,068.71	
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			58,068.71	
53	TOTAL LIABILITIES AND FUND BALANCE			58,068.71	



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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)	65,295.20	99,367.95		
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	65,295.20	99,367.95		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	65,295.20	99,367.95		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	65,295.20	99,367.95		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	65,295.20	99,367.95		



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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	211,576.39	252,848.02
1112 District Levy - Personal Property	11,460.40	12,817.17
1113 District Levy - Heavy Motor Vehicles	2.69	0.00
1114 District Levy - Pers Prop/Mobile Homes	248.64	470.07
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	753.70	0.00
1190 Penalties and Interest on Taxes	980.53	990.78
1510 Interest Earnings	3,297.67	5,890.71
3110 Direct State Aid	590,836.78	666,457.33
3115 State Spec Ed Allowable Cost Pymt to Districts	26,837.55	31,764.59
3120 State Guaranteed Tax Base Aid	179,132.00	200,195.64
3440 State HB20/SB417 Prop Tax Reimb	11,714.79	9,361.56
3444 State School Block Grant	89,150.66	89,828.21
6100 Material Prior Period Revenue Adjustments	0.00	2,772.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,125,991.80	1,273,396.44

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	402,385.88	478,689.08
2XX Personal Services - Employee Benefits	55,526.76	59,587.30
3XX Purchased Professional and Technical Services	6,650.72	5,946.77
4XX Purchased Property Services	2,507.52	956.25
5XX Other Purchased Services	8,655.17	11,607.81
6XX Supplies and Materials	35,602.18	31,042.30
7XX Property and Equipment Acquisition	0.00	5,135.33
8XX Other Expenditures	0.00	3,302.00
21XX Support Services - Students		
1XX Personal Services - Salaries	49,795.39	52,129.42
2XX Personal Services - Employee Benefits	4,398.13	5,511.24
6XX Supplies and Materials	1,387.95	2,302.19
222X Educational Media Services		
1XX Personal Services - Salaries	22,038.99	26,703.61
2XX Personal Services - Employee Benefits	2,187.09	2,759.78
4XX Purchased Property Services	70.00	100.00
6XX Supplies and Materials	6,689.64	3,885.45
23XX Support Services - General Administration		
1XX Personal Services - Salaries	34,291.28	37,444.62
2XX Personal Services - Employee Benefits	2,260.45	3,926.28



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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	2,581.75	3,704.83
		5XX	Other Purchased Services	8,932.27	10,200.08
		6XX	Supplies and Materials	789.34	1,750.79
		810	Dues and Fees	2,074.00	1,675.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	71,078.00	74,620.80
		2XX	Personal Services - Employee Benefits	4,478.34	5,647.34
		3XX	Purchased Professional and Technical Services	374.50	693.39
		4XX	Purchased Property Services	95.00	374.00
		5XX	Other Purchased Services	1,381.18	1,418.07
		6XX	Supplies and Materials	1,592.27	2,909.32
		810	Dues and Fees	620.00	0.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	16,254.07	19,230.10
		2XX	Personal Services - Employee Benefits	2,169.63	3,221.54
		3XX	Purchased Professional and Technical Services	4,465.83	4,243.15
		4XX	Purchased Property Services	0.00	45.00
		5XX	Other Purchased Services	567.90	918.03
		6XX	Supplies and Materials	2,109.82	1,058.50
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	31,339.31	33,060.45
		2XX	Personal Services - Employee Benefits	7,501.90	10,528.88
		3XX	Purchased Professional and Technical Services	1,058.19	1,555.61
		4XX	Purchased Property Services	79,578.23	82,665.77
		5XX	Other Purchased Services	7,564.00	7,564.00
		6XX	Supplies and Materials	17,653.95	16,673.65
	4XXX	Facilities Acquisition and Construction Services			
		4XX	Purchased Property Services	518.75	5,437.50
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	37,216.37	45,861.38
		2XX	Personal Services - Employee Benefits	4,381.13	5,497.99
		3XX	Purchased Professional and Technical Services	0.00	50.00
		6XX	Supplies and Materials	3,003.27	1,527.37
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	2,066.18	2,445.52
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	50,618.14	55,996.32



Trustees' Financial Summary

FY2005-06

Submit ID: 0454-63025947

22 Jefferson County
0454 Whitehall H S

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			
		2XX	Personal Services - Employee Benefits	3,190.36	8,330.79
		4XX	Purchased Property Services	134.11	0.00
		6XX	Supplies and Materials	10,357.46	8,366.52
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		6XX	Supplies and Materials	202.00	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	6,241.00	8,333.00
		2XX	Personal Services - Employee Benefits	31.31	55.67
		5XX	Other Purchased Services	3,757.94	3,402.12
		6XX	Supplies and Materials	1,580.19	5,488.42
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	47,006.00	47,289.50
		2XX	Personal Services - Employee Benefits	223.34	307.52
		5XX	Other Purchased Services	32,137.61	33,428.31
		6XX	Supplies and Materials	13,742.41	8,989.02
		810	Dues and Fees	4,804.45	4,680.00
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	0.00	3,000.00
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	0.00	0.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,119,918.65</u>	<u>1,263,274.72</u>



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01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance						126,304.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,273,396.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,263,274.72	(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)						136,426.41	(5)



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22 Jefferson County
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10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	36,878.84	39,942.32
1112 District Levy - Personal Property	1,553.06	1,860.82
1113 District Levy - Heavy Motor Vehicles	0.48	0.00
1114 District Levy - Pers Prop/Mobile Homes	28.47	46.11
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	94.56	0.00
1190 Penalties and Interest on Taxes	136.73	157.08
1510 Interest Earnings	327.07	296.30
2220 County On-Schedule Trans Reimb	22,010.65	24,122.02
3210 State On-Schedule Trans Reimb	20,256.65	22,057.33
3440 State HB20/SB417 Prop Tax Reimb	1,522.26	1,296.72
3444 State School Block Grant	3,773.94	3,802.62
6100 Material Prior Period Revenue Adjustments	0.00	1,616.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	86,582.71	95,197.34

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	81,407.20	86,675.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	90,375.14	96,000.13



Trustees' Financial Summary

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22 Jefferson County

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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						22,527.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						95,197.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						96,000.13	(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)						21,725.12	(5)



Trustees' Financial Summary

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22 Jefferson County
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11 - Bus Depreciation Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	2,595.17	0.00
1112 District Levy - Personal Property	1,022.10	0.00
1114 District Levy - Pers Prop/Mobile Homes	28.25	0.00
1190 Penalties and Interest on Taxes	3.79	0.00
1510 Interest Earnings	7.28	0.00
3440 State HB20/SB417 Prop Tax Reimb	150.23	0.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>3,806.82</u>	<u>0.00</u>
------------------------------------------------------------------------------------------	-----------------	-------------

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

PRC Program Function Object	2005 Value	2006 Value
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	3,806.82

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>3,806.82</u>
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Schedule of Changes Worksheet

Beginning Fund Balance	3,806.82	(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	3,806.82	(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)
		(5)



Trustees' Financial Summary

FY2005-06

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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	935.93	2,403.42
2240 County Retirement Distribution	127,099.73	126,916.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	128,035.66	129,320.28

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	60,935.65	73,863.55
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	7,369.17	7,863.84
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,261.53	4,028.30
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	6,035.92	6,666.86
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	10,518.76	11,256.72
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,765.21	3,281.57
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	4,637.87	4,987.24
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,507.61	6,918.29
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,490.93	8,447.17
650 Adult Basic Education/GED Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	95.60	292.28
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	923.60	1,257.05



Trustees' Financial Summary

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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	6,956.36	7,133.74
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	116,498.21	135,996.61

Schedule of Changes Worksheet

Beginning Fund Balance	55,705.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	129,320.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	135,996.61	(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)	49,029.24	(5)



Trustees' Financial Summary

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22 Jefferson County
0454 Whitehall H S

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
001 Science	
1920 Contributions/Donations from Private Sources	200.00
003 Jobs for Montana Graduates	
3290 State - Other State Grants	4,000.00
004 State OTO Energy Cost Relief and Transportation	
3630 OTO State Energy Cost Relief & Transportation	3,075.91
005 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	821.00
006 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	1,588.00
007 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	839.00
008 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	22,410.94
009 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	30,444.00
010 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	11,698.00
011 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	930.00
012 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,714.00
013 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	1,216.00
014 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	11,131.00
015 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	7,072.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	97,140.15

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

PRC Program Function Object	2006 Value
003 Jobs for Montana Graduates	



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
329 State Miscellaneous Grants	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,081.65
6XX Supplies and Materials	1,532.77
	2,614.42
003 Subtotal	2,614.42
005 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Consu	
1XXX Instruction	
6XX Supplies and Materials	821.00
006 Vo Ed Tech Ed/Industrial Arts	
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
6XX Supplies and Materials	1,588.00
007 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	839.00
008 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	3,095.82
2XX Personal Services - Employee Benefits	472.26
3XX Purchased Professional and Technical Services	9,097.08
6XX Supplies and Materials	9,745.78
	22,410.94
008 Subtotal	22,410.94
009 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	25,282.62
2XX Personal Services - Employee Benefits	4,011.72
6XX Supplies and Materials	1,149.66
	30,444.00
009 Subtotal	30,444.00



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
010 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	9,981.88
2XX Personal Services - Employee Benefits	1,401.76
3XX Purchased Professional and Technical Services	314.36
	11,698.00
010 Subtotal	11,698.00
011 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	752.69
2XX Personal Services - Employee Benefits	116.23
6XX Supplies and Materials	61.08
	930.00
011 Subtotal	930.00
012 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	118.75
2XX Personal Services - Employee Benefits	19.13
3XX Purchased Professional and Technical Services	825.00
6XX Supplies and Materials	751.12
	1,714.00
012 Subtotal	1,714.00
013 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1,044.09
2XX Personal Services - Employee Benefits	167.79
6XX Supplies and Materials	4.12
	1,216.00
013 Subtotal	1,216.00
014 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	11,131.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
451 Carl Perkins (Federal Vo-Ed) - Basic Grant 1XXX Instruction	
014 Subtotal	11,131.00
015 IDEA Part B	
456 IDEA, Part B, Children with Disabilities 1XXX Instruction	
1XX Personal Services - Salaries	5,989.07
2XX Personal Services - Employee Benefits	933.23
3XX Purchased Professional and Technical Services	150.00
015 Subtotal	7,072.30
016 Safe Children	
860 Community Drug Free Programs 33XX Community Services	
3XX Purchased Professional and Technical Services	64.00
6XX Supplies and Materials	119.90
016 Subtotal	183.90



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					48,318.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					97,140.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					92,662.56	(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)					52,796.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Science	200.00	0.00	200.00
003 Jobs for Montana Graduates	4,000.00	2,614.42	1,385.58
004 State OTO Energy Cost Relief and Transportation	3,075.91	0.00	3,075.91
005 Vo Ed Family & Consumer Science	821.00	821.00	0.00
006 Vo Ed Tech Ed/Industrial Arts	1,588.00	1,588.00	0.00
007 Vo Ed Business/Marketing	839.00	839.00	0.00
008 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	22,410.94	22,410.94	0.00
009 Title I, Part A, Improving Basic Programs	30,444.00	30,444.00	0.00
010 Title II, Part A, Teacher/Principal Train/Recruit	11,698.00	11,698.00	0.00
011 Title II, Part D, Ed Technology	930.00	930.00	0.00
012 Title IV Safe and Drug-Free Schools	1,714.00	1,714.00	0.00
013 Title V, Part A, Innovative Programs	1,216.00	1,216.00	0.00
014 Vo Ed Carl Perkins Basic Grant	11,131.00	11,131.00	0.00
015 IDEA Part B	7,072.30	7,072.30	0.00
016 Safe Children	0.00	183.90	-183.90
Total	<u>97,140.15</u>	<u>92,662.56</u>	<u>4,477.59</u>



Trustees' Financial Summary

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17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	14.82	12.15
1112 District Levy - Personal Property	2.30	0.25
1114 District Levy - Pers Prop/Mobile Homes	0.00	0.94
1190 Penalties and Interest on Taxes	3.92	3.41
1340 Fees for Adult Education	200.00	400.00
1510 Interest Earnings	338.52	553.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	559.56	970.56

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

PRC Program Function Object	2005 Value	2006 Value
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	646.00	1,937.50
2XX Personal Services - Employee Benefits	0.30	12.47
5XX Other Purchased Services	263.00	141.80
6XX Supplies and Materials	739.02	271.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,648.32	2,363.37

Schedule of Changes Worksheet

Beginning Fund Balance	13,799.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	970.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,363.37	(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)	12,406.20	(5)



Trustees' Financial Summary

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18 - Traffic Education Fund

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

PRC Revenue	2005 Value	2006 Value
1311 Driver's Education Fees	7,050.00	5,550.00
3260 State Driver's Education Reimbursement	4,618.22	4,739.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11,668.22	10,289.37

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	8,104.00	8,831.50
2XX Personal Services - Employee Benefits	0.00	46.80
3XX Purchased Professional and Technical Services	1,404.56	500.00
4XX Purchased Property Services	190.78	114.45
6XX Supplies and Materials	1,611.28	1,755.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	11,310.62	11,248.61

Schedule of Changes Worksheet

Beginning Fund Balance	14,170.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,289.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,248.61	(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)	13,211.60	(5)



Trustees' Financial Summary

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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	1,268.18	2,120.97
2XX Personal Services - Employee Benefits	4.70	2.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,272.88	2,123.69

Schedule of Changes Worksheet

Beginning Fund Balance	2,123.69	(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	2,123.69	(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)	3,000.00	(5)



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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	2,325.56	4,507.73
2114	County Metal Mines License Taxes	12,475.06	27,496.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		14,800.62	32,004.53

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		
2XX	Personal Services - Employee Benefits	10,056.08	9,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		10,056.08	9,000.00

Schedule of Changes Worksheet

Beginning Fund Balance				104,603.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				32,004.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				9,000.00	(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)				127,607.88	(5)



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28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1900 Other Revenue from Local Sources	56.83	0.00
3281 State Technology Aid	5,546.65	9,051.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,603.48	9,051.92

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	875.47	1,387.24
6XX Supplies and Materials	7,525.24	3,388.73
7XX Property and Equipment Acquisition	0.00	3,993.78
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,400.71	8,769.75

Schedule of Changes Worksheet

Beginning Fund Balance	657.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,051.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,769.75	(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)	939.44	(5)



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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	2,589.92	2,609.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,589.92	2,609.60

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	249.00	5,461.30
7XX Property and Equipment Acquisition	0.00	3,495.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	249.00	8,956.30

Schedule of Changes Worksheet

Beginning Fund Balance	6,346.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,609.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,956.30	(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)		0.00 (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	153,022.41	96,116.35
1112 District Levy - Personal Property	8,309.72	5,325.03
1113 District Levy - Heavy Motor Vehicles	1.92	0.00
1114 District Levy - Pers Prop/Mobile Homes	189.11	238.59
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	454.70	0.00
1190 Penalties and Interest on Taxes	571.86	530.64
1510 Interest Earnings	1,786.04	3,513.44
3120 State Guaranteed Tax Base Aid	28,555.85	16,042.47
3440 State HB20/SB417 Prop Tax Reimb	5,529.62	2,847.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	198,421.23	124,613.64

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	150,000.00	150,000.00
850 Interest on Debt	11,565.00	9,315.00
860 Agent Fees/Issuance Costs	250.00	250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	161,815.00	159,565.00

Schedule of Changes Worksheet

Beginning Fund Balance	61,918.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	124,613.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	159,565.00	(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)	26,966.82	(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	2,445.31	3,941.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,445.31	3,941.24

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		
4XX Purchased Property Services	10,935.00	30,376.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	10,935.00	30,376.40

Schedule of Changes Worksheet

Beginning Fund Balance	107,694.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,941.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	30,376.40	(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)	81,259.79	(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
1700	Student Extracurricular Activity Receipts	130,380.81	130,346.07
6100	Material Prior Period Revenue Adjustments	-4,390.02	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>125,990.79</u>	<u>130,346.07</u>

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

PRC Program Function Object		2005 Value	2006 Value
7XX	Extracurricular Athletics and Activities		
3XXX	Operation of Non-Educational Services		
XXX	Student Extracurricular	118,011.13	119,559.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>118,011.13</u>	<u>119,559.71</u>

Schedule of Changes Worksheet

Beginning Fund Balance		47,282.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		130,346.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		119,559.71	(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)		58,068.71	(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	29,129.75	35,148.65
XX	39X 1XXX	112 Certified Teacher Staff Salaries	50,618.14	43,375.80
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	286.26	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	9,687.00	5,989.07
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	524,079.17	507,943.73
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	4,163.86	5,831.07
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	65,534.63	67,946.22
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	31,764.59
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	31,764.59

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,586.67
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	45,740.50
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	55,382.26
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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

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

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	45,861.38	0.00	0.00	0.00	
280	1XXX	2XX	5,497.99	0.00	0.00	0.00	
280	1XXX	3XX	50.00	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	1,527.37	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	2,445.52	0.00	0.00	0.00	
Totals			55,382.26	0.00	0.00	0.00	55,382.26



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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	46,776.95	0.00	0.00	0.00	46,776.95
Land Improvements	5,400.00	0.00	0.00	0.00	5,400.00
Buildings	1,420,248.45	0.00	36,050.00	17,950.00	1,438,348.45
Machinery And Equipment	62,887.50	0.00	83,021.00	0.00	145,908.50
Totals at historical cost	1,535,312.90	0.00	119,071.00	17,950.00	1,636,433.90
Less Accumulated depreciation for:					
Improvement Accum	270.00	0.00	270.00	0.00	540.00
Building Accum	817,253.02	0.00	27,787.00	0.00	845,040.02
Machinery And Equipment Accum	47,595.00	0.00	10,657.00	0.00	58,252.00
Total accumulated depreciation	865,118.02	0.00	38,714.00	0.00	903,832.02
Governmental activities, capital assets, net	670,194.88	0.00	80,357.00	17,950.00	732,601.88

* 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)	10,657.00	0.00	0.00
Unallocated	28,057.00	0.00	0.00
Total Depreciation for FY2006	38,714.00	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	430,000.00	0.00	150,000.00	0.00	280,000.00	150,000.00	130,000.00
Compensated	11,405.87	4,696.66	0.00	0.00	16,102.53	0.00	16,102.53
Total Governmental Activity							
Long-Term Liabilities	441,405.87	4,696.66	150,000.00	0.00	296,102.53	150,000.00	146,102.53

* 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.