



Trustees' Financial Summary

FY2005-06

Submit ID: 0456-23697978

**22 Jefferson County
0456 Boulder 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 Lorie Carey

Phone #: (406) 225-3740

(Signature)

(Date)

Chair, Board of Trustees Mike Molitor

(Signature)

(Date)

County Superintendent Garry Pace

(Signature)

(Date)

Software

Accounting Package: Black Mountain

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	Title I Accountability	FEDERAL	2204563105	84.348A
002	Title I Accountability	FEDERAL	2204563105	84.348A
003	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2204561405	84.367
004	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2204561405	84.367
005	Title II, Part D, Ed Technology	FEDERAL	2204566005	84.318
006	Title II, Part D, Ed Technology	FEDERAL	2204566005	84.318
007	Title IV, Part A, Safe & Drug-Free	FEDERAL	2204561605	84.186A
008	Title IV Safe and Drug-Free Schools	FEDERAL	2204561605	84.186A
011	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A042634	84.358A
030	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2204561403	84.367
031	Title II, Part D, Ed Technology	FEDERAL	2204566003	84.318
035	Title V, Part A, Innovative Programs	FEDERAL	2204563903	84.298
042	Title I, Part A, Improving Basic Programs	FEDERAL	2204563103	84.010A
043	Title IV Safe and Drug-Free Schools	FEDERAL	2204561603	84.186A
110	Energy Cost Relief	LOCAL	none	
111	Board Discretionary	LOCAL		
112	Renovation	STATE	2204566502	
122	Title I Improving Basic Programs	FEDERAL	2204563102	84.010A
123	STEP	FEDERAL	2204563901	84.298
131	Gifted and Talented	STATE	2204561304	State
140	Aggregate	LOCAL	None	
141	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2204561404	84.367
142	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2204561404	84.367
150	Internal Service	LOCAL	None	
161	Title IV, Part A, Safe & Drug-Free	FEDERAL	2204561604	84.186A
162	Title IV Safe and Drug-Free Schools	FEDERAL	2204561604	84.186A
164	Title II, Part B Math & Science Partnerships	FEDERAL	2204561501	84.366B
171	Title V, Part A, Innovative Programs	FEDERAL	2204563904	84.298
172	Title V, Part A, Innovative Programs	FEDERAL	2204563904	84.298
173	21st Century Community Learning	FEDERAL	2204561704	84.287
174	21st Century Community Learning	FEDERAL	2204561705	84.287
180	Gifted and Talented	STATE	None	State
199	Class Size Reduction	FEDERAL	2204566201	84.340
222	Title I Improving Basic Programs	FEDERAL	2204563102	84.010A
223	STEP	FEDERAL	2204563901	84.298
264	Title II, Part B Math & Science Partnerships	FEDERAL	2204561501	84.366B
271	Title IV, Part A, Safe & Drug-Free	FEDERAL	2204561602	84.186A
299	Class Size Reduction	FEDERAL	2204566201	84.34
311	Title I Improving Basic Programs	FEDERAL	2204563104	84.010A
312	Title I Improving Basic Programs	FEDERAL	2204563104	84.010A
313	Title I Improving Basic Programs	FEDERAL	2204563104	84.010A
314	Title I Improving Basic Programs	FEDERAL	2204563104	84.010A



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PRC	Title	Project Type	Project Number	CFDA #
411	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	s358a042634	84.358A
420	Title I Improving Basic Programs	FEDERAL	2204563103	84.010A
421	Title I Improving Basic Programs	FEDERAL	2204563103	84.010A
422	Title I Improving Basic Programs	FEDERAL	2204563103	84.010A
423	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	s358a22626	84.358A
431	Title II, Part D, Ed Technology	FEDERAL	2204566003	84.318
433	Title IV Safe and Drug-Free Schools	FEDERAL	2204561603	84.186A
435	Title V, Part A, Innovative Programs	FEDERAL	2204563903	84.298
511	Title I Improving Basic Programs	FEDERAL	2204563106	84.010A
512	Title I Improving Basic Programs	FEDERAL	2204563106	84.010A
521	Title II Part A	FEDERAL	2204561406	84.367
522	Title II Part A	FEDERAL	2204561406	84.367
524	Medicaid CSCT	STATE	med524	
531	Title II, Part D, Ed Technology	FEDERAL	2204566006	84.318
532	Title II, Part D, Ed Technology	FEDERAL	2204566006	84.318
541	Title IV Safe and Drug-Free Schools	FEDERAL	2204561606	84.186A
542	Title IV Safe and Drug-Free Schools	FEDERAL	2204561606	84.186A
551	Title V Part A	FEDERAL	2204563906	84.298
552	Title IV Safe and Drug-Free Schools	FEDERAL	2204563906	84.186A
555	Coop Grant	LOCAL	None	
575	21st Century Community Learning	FEDERAL	2204561706	84.287
581	Perkins Basic Grant	FEDERAL	2204578106BG	84.048A
598	Miscellaneous State Grant	STATE	2204569806	State
601	Title II, Part D, Ed Technology	FEDERAL	2204566004	84.318
602	Title II, Part D, Ed Technology	FEDERAL	2204566004	84.318
666	Cleanup	LOCAL	None	



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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)	157,197.06	-1,054.07		-14,999.55
02	Taxes Receivable - Real and Personal (120-149)	24,444.78	3,092.97		
03	Taxes Receivable - Protested (150-159)	24,349.34	3,276.26		
04	Receivables from Other Funds (160-179)	288.05			
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	206,279.23	5,315.16		-14,999.55
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	48,794.12	6,369.23		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	48,794.12	6,369.23		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	67,382.22			
48	Fund Balance for Budget (961-970)	90,102.89	-1,054.07		-14,999.55
52	TOTAL FUND BALANCE/EQUITY	157,485.11	-1,054.07		-14,999.55
53	TOTAL LIABILITIES AND FUND BALANCE	206,279.23	5,315.16		-14,999.55



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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)	1,663.55	47,463.23	127,265.98	6,450.49
02	Taxes Receivable - Real and Personal (120-149)	439.09			118.15
03	Taxes Receivable - Protested (150-159)	632.74			132.29
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,735.38	47,463.23	127,265.98	6,700.93
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,071.83			250.44
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,071.83			250.44
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			13,460.36	
48	Fund Balance for Budget (961-970)	1,663.55	47,463.23	113,805.62	6,450.49
52	TOTAL FUND BALANCE/EQUITY	1,663.55	47,463.23	127,265.98	6,450.49
53	TOTAL LIABILITIES AND FUND BALANCE	2,735.38	47,463.23	127,265.98	6,700.93



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



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



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ASSETS, LIABILITIES, AND FUND BALANCE		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)	9,623.44	620.44		2,579.87
02	Taxes Receivable - Real and Personal (120-149)				3,263.60
03	Taxes Receivable - Protested (150-159)				3,054.46
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	9,623.44	620.44		8,897.93
LIABILITIES					
21	Payable to Other Funds (601-606)		288.05		
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				6,318.06
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		288.05		6,318.06
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)	9,623.44	332.39		2,579.87
52	TOTAL FUND BALANCE/EQUITY	9,623.44	332.39		2,579.87
53	TOTAL LIABILITIES AND FUND BALANCE	9,623.44	620.44		8,897.93



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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)	-1,847.50	5,564.84		
02	Taxes Receivable - Real and Personal (120-149)		116.91		
03	Taxes Receivable - Protested (150-159)		148.50		
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	-1,847.50	5,830.25		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		265.41		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		265.41		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-1,847.50	5,564.84		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	-1,847.50	5,564.84		
53	TOTAL LIABILITIES AND FUND BALANCE	-1,847.50	5,830.25		



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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)			8,014.71	
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			8,014.71	
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			8,014.71	
53	TOTAL LIABILITIES AND FUND BALANCE			8,014.71	



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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)	198,870.05	86,701.84		
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	198,870.05	86,701.84		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	.21			
23	Warrants Payable (620)	198,869.84	86,701.84		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	198,870.05	86,701.84		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	198,870.05	86,701.84		



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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	413,610.90	356,605.06
1112	District Levy - Personal Property	9,303.43	8,617.95
1190	Penalties and Interest on Taxes	1,941.95	1,665.18
1510	Interest Earnings	3,930.61	6,509.85
1900	Other Revenue from Local Sources	0.00	350.00
3110	Direct State Aid	437,124.99	477,419.15
3115	State Spec Ed Allowable Cost Pymt to Districts	25,670.70	29,129.10
3120	State Guaranteed Tax Base Aid	178,621.20	190,476.16
3440	State HB20/SB417 Prop Tax Reimb	1,021.68	745.12
3444	State School Block Grant	53,069.10	53,472.43
3445	State Combined Fund School Block Grant	960.17	0.00
6100	Material Prior Period Revenue Adjustments	9,056.80	150.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,134,311.53	1,125,140.56

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	447,575.40	475,409.41
2XX	Personal Services - Employee Benefits	28,949.47	84,628.17
3XX	Purchased Professional and Technical Services	4,361.23	2,321.83
4XX	Purchased Property Services	7,104.02	9,208.76
5XX	Other Purchased Services	100.06	208.28
6XX	Supplies and Materials	26,939.22	44,009.42
21XX	Support Services - Students		
1XX	Personal Services - Salaries	51,309.70	52,529.31
2XX	Personal Services - Employee Benefits	10.08	4,210.76
6XX	Supplies and Materials	739.57	1,496.05
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	0.00	44,075.04
2XX	Personal Services - Employee Benefits	0.00	4,700.76
5XX	Other Purchased Services	0.00	288.46
6XX	Supplies and Materials	0.00	4,861.35
222X	Educational Media Services		
1XX	Personal Services - Salaries	45,528.24	0.00
2XX	Personal Services - Employee Benefits	35.57	0.00
5XX	Other Purchased Services	110.00	0.00
6XX	Supplies and Materials	8,021.50	100.28



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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			
		1XX	Personal Services - Salaries	16,442.07	11,836.76
		2XX	Personal Services - Employee Benefits	2,420.95	58.20
		3XX	Purchased Professional and Technical Services	0.00	852.00
		5XX	Other Purchased Services	23,959.41	24,788.03
		6XX	Supplies and Materials	472.76	587.72
		810	Dues and Fees	1,833.00	1,685.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	60,899.67	62,400.00
		2XX	Personal Services - Employee Benefits	2.91	7,477.94
		4XX	Purchased Property Services	150.00	0.00
		5XX	Other Purchased Services	6,158.82	1,861.06
		6XX	Supplies and Materials	5,051.44	2,069.72
		810	Dues and Fees	720.00	385.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	18,766.46	8,400.00
		2XX	Personal Services - Employee Benefits	93,272.71	2,397.08
		3XX	Purchased Professional and Technical Services	3,179.29	2,699.91
		5XX	Other Purchased Services	429.38	742.54
		6XX	Supplies and Materials	672.45	2,126.58
		810	Dues and Fees	62.50	100.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	61,223.23	68,838.77
		2XX	Personal Services - Employee Benefits	3,934.97	19,149.21
		3XX	Purchased Professional and Technical Services	3,238.25	0.00
		4XX	Purchased Property Services	72,393.68	89,529.78
		5XX	Other Purchased Services	0.00	99.95
		6XX	Supplies and Materials	28,864.25	15,921.62
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	69,735.96	60,313.82
		2XX	Personal Services - Employee Benefits	33.88	10,754.31
		3XX	Purchased Professional and Technical Services	1,976.34	2,792.62
		5XX	Other Purchased Services	175.00	87.48
		6XX	Supplies and Materials	2,061.06	5,404.63
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	17.40



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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
710	School Sponsored	Extracurricular	Activities		
	34XX	Extracurricular	- Activities		
		1XX	Personal Services - Salaries	323.04	0.00
		2XX	Personal Services - Employee Benefits	1.80	0.00
		5XX	Other Purchased Services	1,714.72	2,330.64
		6XX	Supplies and Materials	189.08	478.75
720	School Sponsored	Athletics			
	35XX	Extracurricular	- Athletics		
		1XX	Personal Services - Salaries	9,498.78	11,142.00
		2XX	Personal Services - Employee Benefits	50.37	65.41
		3XX	Purchased Professional and Technical Services	1,954.48	1,567.99
		5XX	Other Purchased Services	6,225.00	6,431.12
		6XX	Supplies and Materials	320.56	424.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,119,192.33</u>	<u>1,153,865.50</u>

Schedule of Changes Worksheet

Beginning Fund Balance					143,707.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,125,140.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,153,865.50	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	67,382.22	Less Last Year	24,879.21	(4b)	42,503.01	
					42,503.01	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					157,485.11	(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	48,518.04	47,683.93
1112	District Levy - Personal Property	846.01	1,075.13
1190	Penalties and Interest on Taxes	171.58	171.96
2220	County On-Schedule Trans Reimb	11,636.82	13,027.22
3210	State On-Schedule Trans Reimb	11,636.83	13,027.24
3440	State HB20/SB417 Prop Tax Reimb	167.18	141.57
3444	State School Block Grant	3,612.03	3,639.48

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

76,588.49 78,766.53

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	10,105.30	10,680.71
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	5,199.98	5,460.01
2XX	Personal Services - Employee Benefits	0.00	317.43
25XX	Support Services - Business		
1XX	Personal Services - Salaries	8,279.26	5,600.04
2XX	Personal Services - Employee Benefits	2.58	465.99
27XX	Student Transportation Services		
5XX	Other Purchased Services	50,637.67	51,551.98
6XX	Supplies and Materials	2,745.13	4,922.41

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

76,969.92 78,998.57



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						-822.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						78,766.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						78,998.57	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						-1,054.07	(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	0.00	30,899.47
4550	Federal Child Nutrition	0.00	59,755.85
5700	Resources Transferred from Other School Districts or Cooperatives	0.00	10,850.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		0.00	101,505.63

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	0.00	36,759.77
2XX Personal Services - Employee Benefits	0.00	15,437.49
4XX Purchased Property Services	0.00	1,697.01
5XX Other Purchased Services	0.00	1,590.90
6XX Supplies and Materials	0.00	61,020.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	116,505.18

Schedule of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		101,505.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		116,505.18	(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)		-14,999.55	(5)



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13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	0.00	9,024.30
1112 District Levy - Personal Property	0.00	88.74
1190 Penalties and Interest on Taxes	0.00	8.71
1510 Interest Earnings	0.00	78.61
3440 State HB20/SB417 Prop Tax Reimb	25.78	28.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>25.78</u>	<u>9,228.43</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		
5XX Other Purchased Services	0.00	7,474.00
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	172.45	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>172.45</u>	<u>7,474.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance	-90.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,228.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,474.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,663.55	(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	1,253.34	1,702.42
2240	County Retirement Distribution	101,335.21	119,632.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>102,588.55</u>	<u>121,334.97</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	66,206.94	74,448.05
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	6,900.79	7,097.58
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	6,297.20	6,081.05
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	3,978.79	3,396.86
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	9,970.06	9,962.05
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	3,866.89	1,851.95
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	8,681.64	9,843.38
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	9,540.00	8,116.95
610	Adult Continuing Education Programs		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	18.57	13.78
710	School Sponsored Extracurricular Activities		
34XX	Extracurricular - Activities		
	2XX Personal Services - Employee Benefits	45.09	0.00
720	School Sponsored Athletics		
35XX	Extracurricular - Athletics		
	2XX Personal Services - Employee Benefits	1,082.07	1,201.88



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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
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	0.00	3,675.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	116,588.04	125,689.19

Schedule of Changes Worksheet

Beginning Fund Balance	51,817.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	121,334.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	125,689.19	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00	(4b)	0.00
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	47,463.23	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
001 Title I Accountability	
4200 Title I, Part A, Improving Basic Programs	8,322.87
6100 Material Prior Period Revenue Adjustments	-0.24
001 Subtotal	8,322.63
002 Title I Accountability	
4200 Title I, Part A, Improving Basic Programs	2,821.13
003 Title II, Part A, Teacher/Principal Train/Recruit	
6100 Material Prior Period Revenue Adjustments	261.63
004 Title II, Part A, Teacher/Principal Train/Recruit	
6100 Material Prior Period Revenue Adjustments	-261.62
005 Title II, Part D, Ed Technology	
6100 Material Prior Period Revenue Adjustments	-50.98
006 Title II, Part D, Ed Technology	
6100 Material Prior Period Revenue Adjustments	50.98
007 Title IV, Part A, Safe & Drug-Free	
6100 Material Prior Period Revenue Adjustments	-160.69
008 Title IV Safe and Drug-Free Schools	
6100 Material Prior Period Revenue Adjustments	160.69
011 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
6100 Material Prior Period Revenue Adjustments	2,137.61
030 Title II, Part A, Teacher/Principal Train/Recruit	
6100 Material Prior Period Revenue Adjustments	-197.00
031 Title II, Part D, Ed Technology	
6100 Material Prior Period Revenue Adjustments	-938.53
035 Title V, Part A, Innovative Programs	
6100 Material Prior Period Revenue Adjustments	0.20
042 Title I, Part A, Improving Basic Programs	
6100 Material Prior Period Revenue Adjustments	-140.53
043 Title IV Safe and Drug-Free Schools	
6100 Material Prior Period Revenue Adjustments	-209.50
110 Energy Cost Relief	
3630 OTO State Energy Cost Relief & Transportation	2,793.84
111 Board Discretionary	
1510 Interest Earnings	4,841.31
6100 Material Prior Period Revenue Adjustments	4,224.42



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
111 Subtotal	9,065.73
112 Renovation	
6100 Material Prior Period Revenue Adjustments	-17,398.56
122 Title I Improving Basic Programs	
6100 Material Prior Period Revenue Adjustments	-44,692.97
123 STEP	
6100 Material Prior Period Revenue Adjustments	-31,466.00
131 Gifted and Talented	
6100 Material Prior Period Revenue Adjustments	-935.00
140 Aggregate	
6100 Material Prior Period Revenue Adjustments	-2,777.87
141 Title II, Part A, Teacher/Principal Train/Recruit	
6100 Material Prior Period Revenue Adjustments	-20,025.00
142 Title II, Part A, Teacher/Principal Train/Recruit	
6100 Material Prior Period Revenue Adjustments	11,058.84
150 Internal Service	
6100 Material Prior Period Revenue Adjustments	-1,000.00
161 Title IV, Part A, Safe & Drug-Free	
6100 Material Prior Period Revenue Adjustments	-615.67
162 Title IV Safe and Drug-Free Schools	
6100 Material Prior Period Revenue Adjustments	-1,602.91
164 Title II, Part B Math & Science Partnerships	
6100 Material Prior Period Revenue Adjustments	-5,067.97
171 Title V, Part A, Innovative Programs	
6100 Material Prior Period Revenue Adjustments	-6,451.00
172 Title V, Part A, Innovative Programs	
6100 Material Prior Period Revenue Adjustments	-400.42
173 21st Century Community Learning	
6100 Material Prior Period Revenue Adjustments	13,616.62
174 21st Century Community Learning	
6100 Material Prior Period Revenue Adjustments	-17,370.66
180 Gifted and Talented	
6100 Material Prior Period Revenue Adjustments	1,293.10
199 Class Size Reduction	
6100 Material Prior Period Revenue Adjustments	904.60



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
222 Title I Improving Basic Programs	
6100 Material Prior Period Revenue Adjustments	56,075.23
223 STEP	
6100 Material Prior Period Revenue Adjustments	2,457.00
264 Title II, Part B Math & Science Partnerships	
6100 Material Prior Period Revenue Adjustments	168.60
271 Title IV, Part A, Safe & Drug-Free	
6100 Material Prior Period Revenue Adjustments	3,326.77
299 Class Size Reduction	
6100 Material Prior Period Revenue Adjustments	2,774.54
311 Title I Improving Basic Programs	
6100 Material Prior Period Revenue Adjustments	-1,202.58
312 Title I Improving Basic Programs	
6100 Material Prior Period Revenue Adjustments	-6,277.75
313 Title I Improving Basic Programs	
6100 Material Prior Period Revenue Adjustments	-7,440.50
314 Title I Improving Basic Programs	
6100 Material Prior Period Revenue Adjustments	-3,171.00
420 Title I Improving Basic Programs	
6100 Material Prior Period Revenue Adjustments	17,017.72
421 Title I Improving Basic Programs	
6100 Material Prior Period Revenue Adjustments	-19,582.62
422 Title I Improving Basic Programs	
6100 Material Prior Period Revenue Adjustments	-8,690.20
423 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	
6100 Material Prior Period Revenue Adjustments	-1,059.36
431 Title II, Part D, Ed Technology	
6100 Material Prior Period Revenue Adjustments	-1,467.97
433 Title IV Safe and Drug-Free Schools	
6100 Material Prior Period Revenue Adjustments	209.50
435 Title V, Part A, Innovative Programs	
6100 Material Prior Period Revenue Adjustments	-1,283.10
511 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	76,836.76
512 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	22,951.24



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

PRC Revenue	2006 Value
521 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	20,277.66
522 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	14,759.34
524 Medicaid CSCT	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	93,268.20
531 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	2,347.73
532 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	701.27
541 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	2,926.07
542 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,802.93
551 Title V Part A	
4350 Title V, Part A, Innovative Programs	1,289.50
552 Title IV Safe and Drug-Free Schools	
4350 Title V, Part A, Innovative Programs	1,289.50
575 21st Century Community Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	105,000.00
598 Miscellaneous State Grant	
3290 State - Other State Grants	1,299.00
601 Title II, Part D, Ed Technology	
6100 Material Prior Period Revenue Adjustments	-2,996.00
602 Title II, Part D, Ed Technology	
6100 Material Prior Period Revenue Adjustments	530.03
666 Cleanup	
6100 Material Prior Period Revenue Adjustments	89,296.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	364,158.64

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

PRC Program Function Object	2006 Value
001 Title I Accountability	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	6,929.45
2XX Personal Services - Employee Benefits	1,197.43
24XX Support Services - School Administration	
1XX Personal Services - Salaries	195.75
	8,322.63
001 Subtotal	
002 Title I Accountability	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	2,010.01
2XX Personal Services - Employee Benefits	465.56
24XX Support Services - School Administration	
1XX Personal Services - Salaries	304.91
2XX Personal Services - Employee Benefits	40.65
	2,821.13
002 Subtotal	
110 Energy Cost Relief	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	2,793.84
111 Board Discretionary	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,413.41
511 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	51,290.59
2XX Personal Services - Employee Benefits	16,028.40
6XX Supplies and Materials	8,110.74
24XX Support Services - School Administration	
1XX Personal Services - Salaries	949.24
2XX Personal Services - Employee Benefits	35.03



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
511 Subtotal	76,414.00
512 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	16,130.00
2XX Personal Services - Employee Benefits	4,455.00
24XX Support Services - School Administration	
1XX Personal Services - Salaries	2,337.00
2XX Personal Services - Employee Benefits	452.00
512 Subtotal	23,374.00
521 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	11,205.00
2XX Personal Services - Employee Benefits	3,905.00
24XX Support Services - School Administration	
1XX Personal Services - Salaries	3,902.00
2XX Personal Services - Employee Benefits	1,000.00
521 Subtotal	20,012.00
522 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	11,545.00
2XX Personal Services - Employee Benefits	3,480.00
522 Subtotal	15,025.00
524 Medicaid CSCT	
280 Special Education - Local and State	
1XXX Instruction	
3XX Purchased Professional and Technical Services	93,268.20



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
531 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	1,675.00
2XX Personal Services - Employee Benefits	660.00
	2,335.00
531 Subtotal	2,335.00
532 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	508.00
2XX Personal Services - Employee Benefits	206.00
	714.00
532 Subtotal	714.00
541 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	2,898.00
542 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	1,831.00
551 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	844.00
2XX Personal Services - Employee Benefits	436.00
	1,280.00
551 Subtotal	1,280.00
552 Title IV Safe and Drug-Free Schools	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1,025.00
2XX Personal Services - Employee Benefits	274.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
552 Subtotal	1,299.00
555 Coop Grant	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	3,800.00
575 21st Century Community Learning	
434 Title IV, Part B, 21st Century Community Learning Center	
1XXX Instruction	
1XX Personal Services - Salaries	61,229.87
2XX Personal Services - Employee Benefits	14,905.56
3XX Purchased Professional and Technical Services	10,978.81
5XX Other Purchased Services	5,952.77
6XX Supplies and Materials	11,932.99
575 Subtotal	105,000.00
598 Miscellaneous State Grant	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	1,299.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 363,900.21



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					120,061.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					364,158.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					363,900.21	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	13,460.36	Less Last Year	6,513.83	(4b)	6,946.53	
					6,946.53	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					127,265.98	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Title I Accountability	8,322.63	8,322.63	0.00
002 Title I Accountability	2,821.13	2,821.13	0.00
003 Title II, Part A, Teacher/Principal Train/Recruit	261.63	0.00	261.63
004 Title II, Part A, Teacher/Principal Train/Recruit	-261.62	0.00	-261.62
005 Title II, Part D, Ed Technology	-50.98	0.00	-50.98
006 Title II, Part D, Ed Technology	50.98	0.00	50.98
007 Title IV, Part A, Safe & Drug-Free	-160.69	0.00	-160.69
008 Title IV Safe and Drug-Free Schools	160.69	0.00	160.69
011 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	2,137.61	0.00	2,137.61
030 Title II, Part A, Teacher/Principal Train/Recruit	-197.00	0.00	-197.00
031 Title II, Part D, Ed Technology	-938.53	0.00	-938.53
035 Title V, Part A, Innovative Programs	0.20	0.00	0.20
042 Title I, Part A, Improving Basic Programs	-140.53	0.00	-140.53
043 Title IV Safe and Drug-Free Schools	-209.50	0.00	-209.50
110 Energy Cost Relief	2,793.84	2,793.84	0.00
111 Board Discretionary	9,065.73	1,413.41	7,652.32
112 Renovation	-17,398.56	0.00	-17,398.56
122 Title I Improving Basic Programs	-44,692.97	0.00	-44,692.97
123 STEP	-31,466.00	0.00	-31,466.00
131 Gifted and Talented	-935.00	0.00	-935.00
140 Aggregate	-2,777.87	0.00	-2,777.87
141 Title II, Part A, Teacher/Principal Train/Recruit	-20,025.00	0.00	-20,025.00



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15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
142 Title II, Part A, Teacher/Principal Train/Recruit	11,058.84	0.00	11,058.84
150 Internal Service	-1,000.00	0.00	-1,000.00
161 Title IV, Part A, Safe & Drug-Free	-615.67	0.00	-615.67
162 Title IV Safe and Drug-Free Schools	-1,602.91	0.00	-1,602.91
164 Title II, Part B Math & Science Partnerships	-5,067.97	0.00	-5,067.97
171 Title V, Part A, Innovative Programs	-6,451.00	0.00	-6,451.00
172 Title V, Part A, Innovative Programs	-400.42	0.00	-400.42
173 21st Century Community Learning	13,616.62	0.00	13,616.62
174 21st Century Community Learning	-17,370.66	0.00	-17,370.66
180 Gifted and Talented	1,293.10	0.00	1,293.10
199 Class Size Reduction	904.60	0.00	904.60
222 Title I Improving Basic Programs	56,075.23	0.00	56,075.23
223 STEP	2,457.00	0.00	2,457.00
264 Title II, Part B Math & Science Partnerships	168.60	0.00	168.60
271 Title IV, Part A, Safe & Drug-Free	3,326.77	0.00	3,326.77
299 Class Size Reduction	2,774.54	0.00	2,774.54
311 Title I Improving Basic Programs	-1,202.58	0.00	-1,202.58
312 Title I Improving Basic Programs	-6,277.75	0.00	-6,277.75
313 Title I Improving Basic Programs	-7,440.50	0.00	-7,440.50
314 Title I Improving Basic Programs	-3,171.00	0.00	-3,171.00
420 Title I Improving Basic Programs	17,017.72	0.00	17,017.72
421 Title I Improving Basic Programs	-19,582.62	0.00	-19,582.62
422 Title I Improving Basic Programs	-8,690.20	0.00	-8,690.20
423 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	-1,059.36	0.00	-1,059.36
431 Title II, Part D, Ed Technology	-1,467.97	0.00	-1,467.97
433 Title IV Safe and Drug-Free Schools	209.50	0.00	209.50
435 Title V, Part A, Innovative Programs	-1,283.10	0.00	-1,283.10
511 Title I Improving Basic Programs	76,836.76	76,414.00	422.76
512 Title I Improving Basic Programs	22,951.24	23,374.00	-422.76
521 Title II Part A	20,277.66	20,012.00	265.66
522 Title II Part A	14,759.34	15,025.00	-265.66
524 Medicaid CSCT	93,268.20	93,268.20	0.00
531 Title II, Part D, Ed Technology	2,347.73	2,335.00	12.73
532 Title II, Part D, Ed Technology	701.27	714.00	-12.73
541 Title IV Safe and Drug-Free Schools	2,926.07	2,898.00	28.07
542 Title IV Safe and Drug-Free Schools	1,802.93	1,831.00	-28.07
551 Title V Part A	1,289.50	1,280.00	9.50



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15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
552 Title IV Safe and Drug-Free Schools	1,289.50	1,299.00	-9.50
555 Coop Grant	0.00	3,800.00	-3,800.00
575 21st Century Community Learning	105,000.00	105,000.00	0.00
598 Miscellaneous State Grant	1,299.00	1,299.00	0.00
601 Title II, Part D, Ed Technology	-2,996.00	0.00	-2,996.00
602 Title II, Part D, Ed Technology	530.03	0.00	530.03
666 Cleanup	89,296.41	0.00	89,296.41
Total	364,158.64	363,900.21	258.43



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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	1,376.46	1,918.12
1112 District Levy - Personal Property	30.94	35.02
1190 Penalties and Interest on Taxes	6.61	6.22
1510 Interest Earnings	76.57	261.29
3440 State HB20/SB417 Prop Tax Reimb	1.57	1.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,492.15	2,222.47

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

PRC Program Function Object	2005 Value	2006 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	248.00	184.00
2XX Personal Services - Employee Benefits	1.42	1.36
3XX Purchased Professional and Technical Services	1,000.00	795.30
24XX Support Services - School Administration		
1XX Personal Services - Salaries	987.96	1,092.01
2XX Personal Services - Employee Benefits	5.19	6.38
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.29	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,242.86	2,079.05



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17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance					6,307.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,222.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,079.05	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,450.49	(5)



Trustees' Financial Summary

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28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
3281 State Technology Aid	4,148.66	6,555.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,148.66	6,555.64

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	3,076.71	1,985.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,076.71	1,985.99

Schedule of Changes Worksheet

Beginning Fund Balance	5,053.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,555.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,985.99	(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)	9,623.44	(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	0.00	967.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	967.47

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	4,364.00	5,511.90
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	246.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,364.00	5,758.41

Schedule of Changes Worksheet

Beginning Fund Balance	5,123.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	967.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,758.41	(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)		332.39 (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	64,464.84	43,188.64
1112	District Levy - Personal Property	1,312.91	1,211.70
1190	Penalties and Interest on Taxes	310.48	253.33
1510	Interest Earnings	1,036.00	1,203.23
3120	State Guaranteed Tax Base Aid	23,903.58	28,891.95
3440	State HB20/SB417 Prop Tax Reimb	64.77	44.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>91,092.58</u>	<u>74,793.00</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	45,000.00	45,000.00
	850 Interest on Debt	54,337.50	52,132.50
	860 Agent Fees/Issuance Costs	250.00	250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>99,587.50</u>	<u>97,382.50</u>

Schedule of Changes Worksheet

Beginning Fund Balance				25,169.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				74,793.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				97,382.50	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				2,579.87	(5)



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60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	68.55	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	68.55	0.00

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	4,446.00	0.00
7XX Property and Equipment Acquisition	7,845.85	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	12,291.85	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	-1,847.50 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00 (3)
Increase/Decrease of Reserve for Inventories	
This Year 0.00 Less Last Year 0.00 (4a) 0.00	
Increase/Decrease of Reserve for Encumbrances	
This Year 0.00 Less Last Year 0.00 (4b) 0.00	0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	-1,847.50 (5)



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61 - Building Reserve Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	0.00	3,979.10
1112 District Levy - Personal Property	1.38	7.63
1190 Penalties and Interest on Taxes	0.68	3.26
1510 Interest Earnings	31.92	143.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	33.98	4,133.14

Schedule of Changes Worksheet

Beginning Fund Balance					1,431.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,133.14	(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)					5,564.84	(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
1900	Other Revenue from Local Sources	15,673.38	14,445.60
6100	Material Prior Period Revenue Adjustments	0.00	2,137.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>15,673.38</u>	<u>16,582.70</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	14,113.50	12,975.90
999	Undistributed		
9999	Undistributed		
892	Material Prior Period Expenditure Adjustments	0.00	1,620.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>14,113.50</u>	<u>14,596.04</u>

Schedule of Changes Worksheet

Beginning Fund Balance		6,028.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		16,582.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		14,596.04	(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)		8,014.71	(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	29,555.04	31,662.00
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	579,800.65	575,872.60
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	17,160.37	17,105.56
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	494.99	2,116.10
XX	XXX 26XX	41X Energy Utility Services	53,058.66	55,958.98
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	7,845.85	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	7,474.00
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	29,129.10
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	29,129.10

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,708.30
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	41,945.44
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	79,352.86
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	60,313.82	0.00	0.00	0.00	
280	1XXX	2XX	10,754.31	0.00	0.00	0.00	
280	1XXX	3XX	2,792.62	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	87.48	0.00	0.00	0.00	
280	1XXX	6XX	5,404.63	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			79,352.86	0.00	0.00	0.00	79,352.86



Trustees' Financial Summary

FY2005-06

Submit ID: 0456-23697978

22 Jefferson County

0456 Boulder Elem

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

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0456-23697978

22 Jefferson County
0456 Boulder Elem

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	85,800.00	0.00	0.00	0.00	85,800.00
Buildings	1,970,889.34	0.00	0.00	0.00	1,970,889.34
Machinery And Equipment	42,210.86	0.00	0.00	0.00	42,210.86
Totals at historical cost	2,098,900.20	0.00	0.00	0.00	2,098,900.20
Less Accumulated depreciation for:					
Building Accum	320,204.00	0.00	65,940.00	0.00	386,144.00
Machinery And Equipment Accum	23,963.00	0.00	1,403.00	0.00	25,366.00
Total accumulated depreciation	344,167.00	0.00	67,343.00	0.00	411,510.00
Governmental activities, capital assets, net	1,754,733.20	0.00	-67,343.00	0.00	1,687,390.20

* 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)	39,780.00	0.00	0.00
Food Service (31XX)	1,403.00	0.00	0.00
Total Depreciation for FY2006	41,183.00	0.00	0.00



Trustees' Financial Summary

FY2005-06

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22 Jefferson County

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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:							
1/15/2001 Issue	1,110,000.00	0.00	45,000.00	0.00	1,065,000.00	50,000.00	1,015,000.00
Compensated	50,532.34	0.00	0.00	3,489.34	47,043.00	0.00	47,043.00
Total Governmental Activity							
Long-Term Liabilities	1,160,532.34	0.00	45,000.00	3,489.34	1,112,043.00	50,000.00	1,062,043.00

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

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