



Trustees' Financial Summary

FY2005-06

Submit ID: 0457-49407842

22 Jefferson County
0457 Jefferson 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 Lorie Carey

Phone #: (406) 225-3740

(Signature)

(Date)

Chair, Board of Trustees Shawn Bryant

(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 #
013	Vo Ed All Career & Tech Ed Programs	STATE	2204571105	State
056	Vo Ed All Career & Tech Ed Programs	STATE	2204571106	State
110	Energy Cost Relief	LOCAL	None	
292	AYA Tuition	LOCAL	None	
328	Jobs for Montana Graduates	STATE	6-003	State
329	Jobs for Montana Graduates	STATE	4-003	State
412	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A42626	84.358A
429	Advanced Placement	FEDERAL	2204574005	84.330C
575	21st Century Community Learning	FEDERAL	2204561706	84.287
581	Vo Ed Carl Perkins Basic Grant	FEDERAL	2204578106BG	84.048A
810	Vo Ed Carl Perkins Basic Grant	FEDERAL	2204578105BG	84.048A



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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)	259,439.43	28,592.02		
02	Taxes Receivable - Real and Personal (120-149)	20,281.89	2,361.14		
03	Taxes Receivable - Protested (150-159)	16,145.87	1,759.57		
04	Receivables from Other Funds (160-179)	1,359.42			
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	297,226.61	32,712.73		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	36,427.76	4,120.71		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	36,427.76	4,120.71		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	63,187.85			
48	Fund Balance for Budget (961-970)	197,611.00	28,592.02		
52	TOTAL FUND BALANCE/EQUITY	260,798.85	28,592.02		
53	TOTAL LIABILITIES AND FUND BALANCE	297,226.61	32,712.73		



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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)	4,303.86	67,764.60	29,019.74	25,875.80
02	Taxes Receivable - Real and Personal (120-149)	166.04			202.28
03	Taxes Receivable - Protested (150-159)	184.45			136.43
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			1,090.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,654.35	67,764.60	30,109.74	26,214.51
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			14,644.40	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	350.49			338.71
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	350.49		14,644.40	338.71
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			12,824.34	
48	Fund Balance for Budget (961-970)	4,303.86	67,764.60	2,641.00	25,875.80
52	TOTAL FUND BALANCE/EQUITY	4,303.86	67,764.60	15,465.34	25,875.80
53	TOTAL LIABILITIES AND FUND BALANCE	4,654.35	67,764.60	30,109.74	26,214.51



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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)	11,088.17			
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	11,088.17			
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)	11,088.17			
52	TOTAL FUND BALANCE/EQUITY	11,088.17			
53	TOTAL LIABILITIES AND FUND BALANCE	11,088.17			



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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)	303,885.70			
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	303,885.70			
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)	303,885.70			
52	TOTAL FUND BALANCE/EQUITY	303,885.70			
53	TOTAL LIABILITIES AND FUND BALANCE	303,885.70			



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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)	23,538.95	13,999.52		3.87
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	23,538.95	13,999.52		3.87
LIABILITIES					
21	Payable to Other Funds (601-606)		1,359.42		
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		1,359.42		
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)	23,538.95	12,640.10		3.87
52	TOTAL FUND BALANCE/EQUITY	23,538.95	12,640.10		3.87
53	TOTAL LIABILITIES AND FUND BALANCE	23,538.95	13,999.52		3.87



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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)	1,050.00			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
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	1,050.00			
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)				
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)	1,050.00			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,050.00			
53	TOTAL LIABILITIES AND FUND BALANCE	1,050.00			



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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)			53,637.56	
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			53,637.56	
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			53,637.56	
53	TOTAL LIABILITIES AND FUND BALANCE			53,637.56	



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



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



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



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01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	584.95	0.00
1111 District Levy - Real Property	450,803.82	604,242.31
1112 District Levy - Personal Property	6,804.77	6,791.46
1190 Penalties and Interest on Taxes	2,247.61	5,581.72
1510 Interest Earnings	9,393.14	10,380.75
1900 Other Revenue from Local Sources	0.00	525.00
3110 Direct State Aid	755,117.10	788,426.87
3115 State Spec Ed Allowable Cost Pymt to Districts	41,924.02	37,312.99
3120 State Guaranteed Tax Base Aid	117,195.22	116,611.42
3440 State HB20/SB417 Prop Tax Reimb	30,520.80	22,998.95
3444 State School Block Grant	113,203.57	114,063.92
3445 State Combined Fund School Block Grant	4,531.40	0.00
6100 Material Prior Period Revenue Adjustments	22,162.29	-166,163.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,554,488.69	1,540,771.59

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	570,179.91	566,761.73
2XX Personal Services - Employee Benefits	29,722.20	95,368.79
3XX Purchased Professional and Technical Services	4,265.39	6,159.60
4XX Purchased Property Services	8,657.61	15,290.61
5XX Other Purchased Services	2,367.95	2,228.57
6XX Supplies and Materials	17,016.67	55,742.50
21XX Support Services - Students		
1XX Personal Services - Salaries	33,999.25	37,614.71
2XX Personal Services - Employee Benefits	0.00	4,268.82
5XX Other Purchased Services	112.00	126.38
6XX Supplies and Materials	1,579.21	1,115.03
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	0.00	1,633.31
2XX Personal Services - Employee Benefits	0.00	400.60
6XX Supplies and Materials	0.00	256.38
222X Educational Media Services		
1XX Personal Services - Salaries	41,855.27	41,233.08
2XX Personal Services - Employee Benefits	35.21	4,700.76
4XX Purchased Property Services	396.79	575.20
5XX Other Purchased Services	0.00	167.00



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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				
	222X	Educational Media Services			
		6XX	Supplies and Materials	10,347.33	12,071.32
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	24,020.28	16,812.07
		2XX	Personal Services - Employee Benefits	766.88	0.00
		3XX	Purchased Professional and Technical Services	0.00	852.00
		5XX	Other Purchased Services	28,531.06	32,151.97
		6XX	Supplies and Materials	441.64	1,370.30
		810	Dues and Fees	2,273.35	1,685.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	68,847.79	69,128.82
		2XX	Personal Services - Employee Benefits	13.77	3,585.19
		3XX	Purchased Professional and Technical Services	1,400.00	1,766.66
		5XX	Other Purchased Services	7,444.56	2,825.72
		6XX	Supplies and Materials	6,621.07	3,971.39
		810	Dues and Fees	860.00	574.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	18,766.40	8,400.00
		2XX	Personal Services - Employee Benefits	120,716.41	2,555.20
		3XX	Purchased Professional and Technical Services	4,454.85	3,235.40
		5XX	Other Purchased Services	650.08	915.51
		6XX	Supplies and Materials	482.98	2,667.41
		810	Dues and Fees	62.50	100.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	83,233.45	91,424.27
		2XX	Personal Services - Employee Benefits	5,429.11	19,483.09
		4XX	Purchased Property Services	107,661.59	86,674.55
		5XX	Other Purchased Services	215.47	123.66
		6XX	Supplies and Materials	13,519.49	32,213.12
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	114,096.01	127,218.44
		2XX	Personal Services - Employee Benefits	78.42	19,850.11
		3XX	Purchased Professional and Technical Services	2,764.88	3,662.69
		5XX	Other Purchased Services	664.53	974.05
		6XX	Supplies and Materials	1,488.04	5,194.62
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	122,564.42	126,770.24
		2XX	Personal Services - Employee Benefits	39.18	13,838.40



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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
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		4XX	Purchased Property Services	136.33	2,121.72
		6XX	Supplies and Materials	8,794.12	19,528.37
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	20,785.72	26,741.34
		2XX	Personal Services - Employee Benefits	113.70	2,009.90
		5XX	Other Purchased Services	16,372.10	15,839.63
		6XX	Supplies and Materials	972.03	1,180.98
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	51,279.75	53,718.81
		2XX	Personal Services - Employee Benefits	271.43	642.18
		3XX	Purchased Professional and Technical Services	270.00	0.00
		5XX	Other Purchased Services	41,469.75	34,337.32
		6XX	Supplies and Materials	3,228.07	9,634.07
		810	Dues and Fees	3,435.00	3,915.00
910	Budget Amendment				
	1XX	Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services		
		4XX	Purchased Property Services	13,720.92	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,619,491.92</u>	<u>1,695,407.59</u>



Trustees' Financial Summary

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22 Jefferson County

0457 Jefferson H S

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					364,901.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,540,771.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,695,407.59	(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	63,187.85	Less Last Year	12,654.31	(4b)	50,533.54	
					50,533.54	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					260,798.85	(5)



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10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	85.42	0.00
1111 District Levy - Real Property	65,641.50	67,143.42
1112 District Levy - Personal Property	912.44	848.11
1190 Penalties and Interest on Taxes	304.80	715.39
1510 Interest Earnings	311.62	26,918.16
2220 County On-Schedule Trans Reimb	65,677.50	31,489.16
3210 State On-Schedule Trans Reimb	65,677.49	58,507.89
3440 State HB20/SB417 Prop Tax Reimb	3,615.81	2,441.96
3444 State School Block Grant	9,170.35	9,240.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	211,396.93	197,304.13

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	9,559.13	14,030.52
24XX Support Services - School Administration		
1XX Personal Services - Salaries	6,768.63	6,768.66
25XX Support Services - Business		
1XX Personal Services - Salaries	9,383.17	5,600.04
2XX Personal Services - Employee Benefits	2.92	465.99
27XX Student Transportation Services		
5XX Other Purchased Services	183,352.41	162,025.91
6XX Supplies and Materials	8,323.44	11,676.23
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	0.00	78.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	217,389.70	200,645.67



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						31,933.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						197,304.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						200,645.67	(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)						28,592.02	(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	33,418.20	0.00
4550	Federal Child Nutrition	61,185.59	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		94,603.79	0.00

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

PRC Program Function Object	2005 Value	2006 Value	
910 Food Services			
31XX Food Services			
1XX Personal Services - Salaries	30,216.74	0.00	
2XX Personal Services - Employee Benefits	1,958.70	0.00	
4XX Purchased Property Services	1,157.59	0.00	
5XX Other Purchased Services	153.30	0.00	
6XX Supplies and Materials	50,267.15	0.00	
999 Undistributed			
62XX Resources Transferred to Other School Districts or Cooper			
920 Resources Transferred to Other School Districts or Cooper	0.00	10,850.31	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		83,753.48	10,850.31

Schedule of Changes Worksheet

Beginning Fund Balance		10,850.31	(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		10,850.31	(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)



Trustees' Financial Summary

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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	6,489.00
1112 District Levy - Personal Property	0.00	44.27
1190 Penalties and Interest on Taxes	0.00	27.43
3440 State HB20/SB417 Prop Tax Reimb	0.00	163.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	6,723.86

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	0.00	2,420.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	2,420.00

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,723.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,420.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,303.86	(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	1,343.10	2,133.54
2240 County Retirement Distribution	168,302.23	176,191.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	169,645.33	178,324.62

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	84,863.99	85,731.61
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	5,077.23	5,682.27
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	0.00	236.04
222X Educational Media Services		
2XX Personal Services - Employee Benefits	6,214.45	6,135.72
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,045.78	4,656.08
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	11,446.02	12,181.82
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,024.58	1,851.90
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	11,808.13	12,844.01
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	15,320.96	17,914.23
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	18,178.88	18,776.62
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	223.96	92.66
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	279.11	279.12



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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
710	School Sponsored		Extracurricular Activities		
	34XX		Extracurricular - Activities		
		2XX	Personal Services - Employee Benefits	2,905.08	3,810.68
720	School Sponsored		Athletics		
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	6,012.75	6,197.04
910	Food Services				
	31XX		Food Services		
		2XX	Personal Services - Employee Benefits	4,097.38	1,027.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>175,498.30</u>	<u>177,417.70</u>

Schedule of Changes Worksheet

Beginning Fund Balance					66,857.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					178,324.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					177,417.70	(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)					67,764.60	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
056 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	5,105.00
110 Energy Cost Relief	
3630 OTO State Energy Cost Relief & Transportation	3,747.51
292 AYA Tuition	
1320 Tuition from Schl Dists Within State	23,869.76
328 Jobs for Montana Graduates	
3290 State - Other State Grants	4,000.00
581 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	16,439.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	53,161.27

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

PRC Program Function Object	2006 Value
056 Vo Ed All Career & Tech Ed Programs	
394 State Career & Technical Ed Entitlement - Family & Consu	
1XXX Instruction	
6XX Supplies and Materials	1,248.00
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
6XX Supplies and Materials	414.00
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	1,608.00
397 State Career & Technical Ed Entitlement - Trades & Indust	
1XXX Instruction	
6XX Supplies and Materials	1,835.00
056 Subtotal	5,105.00
110 Energy Cost Relief	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	3,747.51



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
292 AYA Tuition	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	4,520.50
2XX Personal Services - Employee Benefits	1,083.36
	5,603.86
292 Subtotal	5,603.86
328 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	900.00
2XX Personal Services - Employee Benefits	142.71
5XX Other Purchased Services	226.96
	1,269.67
328 Subtotal	1,269.67
329 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
5XX Other Purchased Services	161.22
6XX Supplies and Materials	2,730.33
	2,891.55
329 Subtotal	2,891.55
581 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	16,439.00
	16,439.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 35,056.59



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						-14,686.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						53,161.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						35,056.59	(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	12,824.34	Less Last Year	777.24	(4b)		12,047.10	
						12,047.10	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						15,465.34	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
056 Vo Ed All Career & Tech Ed Programs	5,105.00	5,105.00	0.00
110 Energy Cost Relief	3,747.51	3,747.51	0.00
292 AYA Tuition	23,869.76	5,603.86	18,265.90
328 Jobs for Montana Graduates	4,000.00	1,269.67	2,730.33
329 Jobs for Montana Graduates	0.00	2,891.55	-2,891.55
581 Vo Ed Carl Perkins Basic Grant	16,439.00	16,439.00	0.00
Total	<u>53,161.27</u>	<u>35,056.59</u>	<u>18,104.68</u>



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17 - Adult Education Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	13.51	0.00
1111	District Levy - Real Property	10,246.09	5,592.80
1112	District Levy - Personal Property	87.67	99.55
1190	Penalties and Interest on Taxes	29.03	82.28
1340	Fees for Adult Education	500.00	90.00
1510	Interest Earnings	434.17	1,199.48
3440	State HB20/SB417 Prop Tax Reimb	163.13	120.74

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

11,473.60	7,184.85
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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	1,762.31	652.82
	2XX Personal Services - Employee Benefits	9.92	125.90
	3XX Purchased Professional and Technical Services	1,593.25	1,267.20
	5XX Other Purchased Services	42.90	0.00
	6XX Supplies and Materials	63.00	0.00
	24XX Support Services - School Administration		
	1XX Personal Services - Salaries	1,846.02	1,845.96
	2XX Personal Services - Employee Benefits	9.70	13.58

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

5,327.10	3,905.46
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17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance						22,596.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,184.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,905.46	(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)						25,875.80	(5)



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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	9,625.00	10,303.50
1900 Other Revenue from Local Sources	0.40	0.00
3260 State Driver's Education Reimbursement	7,368.64	3,540.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16,994.04	13,844.42

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	9,881.06	12,322.69
2XX Personal Services - Employee Benefits	50.39	902.73
4XX Purchased Property Services	758.38	270.70
6XX Supplies and Materials	910.79	1,777.81
24XX Support Services - School Administration		
1XX Personal Services - Salaries	1,230.66	1,230.72
2XX Personal Services - Employee Benefits	6.51	7.27
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	175.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	13,012.79	16,511.92



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18 - Traffic Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance						13,755.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						13,844.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						16,511.92	(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)						11,088.17	(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	5,149.67	9,295.99
2114	County Metal Mines License Taxes	1,244.54	32,161.97
2115	County Hard Rock Mining Impact Trust Reserve Proceeds	0.00	13,704.95
6100	Material Prior Period Revenue Adjustments	2,098.34	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,492.55	55,162.91

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	0.00	2,196.75
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	0.00	4,583.34
2XX	Personal Services - Employee Benefits	0.00	26.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		0.00	6,806.99

Schedule of Changes Worksheet

Beginning Fund Balance		255,529.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		55,162.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		6,806.99	(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)		303,885.70	(5)



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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	7,143.86	10,705.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,143.86	10,705.57

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	1,542.67	51.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,542.67	51.70

Schedule of Changes Worksheet

Beginning Fund Balance	12,885.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,705.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	51.70	(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)	23,538.95	(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	4,565.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	4,565.84

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	3,071.87	4,036.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,071.87	4,036.97

Schedule of Changes Worksheet

Beginning Fund Balance	12,111.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,565.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,036.97	(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)	12,640.10	(5)



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50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance						3.87	(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)						3.87	(5)



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60 - Building Fund

Schedule of Changes Worksheet

Beginning Fund Balance						1,050.00	(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)						1,050.00	(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	109,415.71	97,116.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	109,415.71	97,116.90

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	99,530.48	107,804.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	99,530.48	107,804.69

Schedule of Changes Worksheet

Beginning Fund Balance	64,325.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	97,116.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	107,804.69	(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)	53,637.56	(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	72,432.80	79,108.52
XX	39X 1XXX	112 Certified Teacher Staff Salaries	122,564.42	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	560,975.24	691,738.52
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	4,688.64	14,173.99
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	401.37	1,599.52
XX	XXX 26XX	41X Energy Utility Services	77,105.34	64,846.24
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	2,420.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	37,312.99
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	37,312.99

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	12,435.87
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	53,730.12
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	156,899.91
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	127,218.44	0.00	0.00	0.00	
280	1XXX	2XX	19,850.11	0.00	0.00	0.00	
280	1XXX	3XX	3,662.69	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	974.05	0.00	0.00	0.00	
280	1XXX	6XX	5,194.62	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			156,899.91	0.00	0.00	0.00	156,899.91



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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	234,332.67	0.00	0.00	0.00	234,332.67
Buildings	2,671,458.58	0.00	160,950.00	0.00	2,832,408.58
Machinery And Equipment	68,569.31	0.00	0.00	0.00	68,569.31
Totals at historical cost	2,974,360.56	0.00	160,950.00	0.00	3,135,310.56
Less Accumulated depreciation for:					
Building Accum	1,300,913.00	0.00	149,342.00	0.00	1,450,255.00
Machinery And Equipment Accum	56,201.00	0.00	5,551.00	0.00	61,752.00
Total accumulated depreciation	1,357,114.00	0.00	154,893.00	0.00	1,512,007.00
Governmental activities, capital assets, net	1,617,246.56	0.00	6,057.00	0.00	1,623,303.56

* 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 Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	61,525.55	0.00	0.00
General Administration (23XX)	1,476.45	0.00	0.00
Total Depreciation for FY2006	63,002.00	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 *							
Compensated	86,077.58	0.00	0.00	382.58	85,695.00	0.00	85,695.00
Total Governmental Activity							
Long-Term Liabilities	86,077.58	0.00	0.00	382.58	85,695.00	0.00	85,695.00

* 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.