



Trustees' Financial Summary

FY2005-06

Submit ID: 0460-88823652

22 Jefferson County

0460 Montana City 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 Diane Smith

Phone #: (406) 442-6779

(Signature)

(Date)

Chair, Board of Trustees Mary Bryson

(Signature)

(Date)

County Superintendent Garry Pace

(Signature)

(Date)

Software

Accounting Package: Softwise

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 #
104	Title V, Part A, Innovative Programs	FEDERAL	2204603905	84.298
105	Title V, Part A, Innovative Programs	FEDERAL	2204603906	84.298
205	Gifted and Talented	STATE	2204601306	State
304	Title IV, Part A, Safe & Drug-Free	FEDERAL	2204601605	84.186A
305	Title IV, Part A, Safe & Drug-Free	FEDERAL	2204601606	84.186A
404	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2204601405	84.367
405	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2204601406	84.367
412	Title I Improving Basic Programs	FEDERAL	2204603105	84.010A
413	Title II, Part D, Ed Technology	FEDERAL	2204606004	84.318
415	Prior Period Revenue	LOCAL		
505	IDEA Part B	FEDERAL	04606	84.027
510	Medicaid	STATE	4600	State
512	Title I Improving Basic Programs	FEDERAL	2204603106	84.010A
513	Title II, Part D, Ed Technology	FEDERAL	2204606006	84.318
514	QSP Book Processor	LOCAL		
515	Tobacco Use Prevention Act	STATE	2204609806	
516	Energy Cost Relief	STATE	0460516	
604	Preschool Grant-PPSSC	LOCAL		
605	Preschool Grant-PPSSC	LOCAL		
704	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A043326	84.358A
705	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A043326	84.358A
805	Prickly Pear Mini-Grant	LOCAL	+	
910	Budget Amendment			
911	Budget Amendment			



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	359,514.06	601.87		10,015.46
02	Taxes Receivable - Real and Personal (120-149)	17,448.45	.14		
03	Taxes Receivable - Protested (150-159)	2,048.88			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	379,011.39	602.01		10,015.46
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	84,869.23			1,596.08
25	Deferred Revenue (680)	19,497.33	.14		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	104,366.56	.14		1,596.08
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	83,886.95			
48	Fund Balance for Budget (961-970)	190,757.88	601.87		8,419.38
52	TOTAL FUND BALANCE/EQUITY	274,644.83	601.87		8,419.38
53	TOTAL LIABILITIES AND FUND BALANCE	379,011.39	602.01		10,015.46



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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)	1,915.07	78,523.78	11,436.63	
02	Taxes Receivable - Real and Personal (120-149)	.39			
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	1,915.46	78,523.78	11,436.63	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			2,461.42	
25	Deferred Revenue (680)	.39			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	.39		2,461.42	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,915.07	78,523.78	8,975.21	
52	TOTAL FUND BALANCE/EQUITY	1,915.07	78,523.78	8,975.21	
53	TOTAL LIABILITIES AND FUND BALANCE	1,915.46	78,523.78	11,436.63	



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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)	9,249.31	3,464.42		155,555.74
02	Taxes Receivable - Real and Personal (120-149)				7,593.71
03	Taxes Receivable - Protested (150-159)				888.19
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	9,249.31	3,464.42		164,037.64
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				8,481.90
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				8,481.90
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)	9,249.31	3,464.42		155,555.74
52	TOTAL FUND BALANCE/EQUITY	9,249.31	3,464.42		155,555.74
53	TOTAL LIABILITIES AND FUND BALANCE	9,249.31	3,464.42		164,037.64



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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)	30,155.98	2,192.85		
02	Taxes Receivable - Real and Personal (120-149)		5.51		
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	30,155.98	2,198.36		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		5.51		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		5.51		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	30,155.98	2,192.85		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	30,155.98	2,192.85		
53	TOTAL LIABILITIES AND FUND BALANCE	30,155.98	2,198.36		



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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)	10,000.00		31,046.06	
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	10,000.00		31,046.06	
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	10,000.00		31,046.06	
53	TOTAL LIABILITIES AND FUND BALANCE	10,000.00		31,046.06	



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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	0.00	562,832.36
1111 District Levy - Real Property	548,885.47	0.00
1112 District Levy - Personal Property	3,275.95	3,621.32
1113 District Levy - Heavy Motor Vehicles	1,086.41	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	929.52	0.00
1190 Penalties and Interest on Taxes	1,011.42	1,586.44
1310 Individual Tuition	175.00	0.00
1510 Interest Earnings	6,222.75	13,104.31
1900 Other Revenue from Local Sources	1,653.67	33,919.14
3110 Direct State Aid	712,009.98	798,482.53
3115 State Spec Ed Allowable Cost Pymt to Districts	49,866.68	52,510.37
3120 State Guaranteed Tax Base Aid	276,352.89	322,321.30
3440 State HB20/SB417 Prop Tax Reimb	11,253.26	8,574.94
3444 State School Block Grant	105,144.12	105,943.22
6100 Material Prior Period Revenue Adjustments	0.00	3,202.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,717,867.12	1,906,098.06

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	730,600.27	783,475.00
2XX Personal Services - Employee Benefits	90,701.65	95,245.56
3XX Purchased Professional and Technical Services	1,700.00	1,250.00
4XX Purchased Property Services	6,488.31	7,323.90
5XX Other Purchased Services	6,039.46	6,202.68
6XX Supplies and Materials	46,932.91	34,408.72
8XX Other Expenditures	100.00	220.00
21XX Support Services - Students		
1XX Personal Services - Salaries	51,941.81	52,217.46
2XX Personal Services - Employee Benefits	9,364.96	9,335.75
6XX Supplies and Materials	1,328.33	504.66
222X Educational Media Services		
1XX Personal Services - Salaries	53,082.56	55,552.65
2XX Personal Services - Employee Benefits	4,688.63	4,794.42
3XX Purchased Professional and Technical Services	1,149.00	0.00
4XX Purchased Property Services	11,653.70	7,610.88
6XX Supplies and Materials	17,478.01	15,501.98



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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	112,967.42	104,810.42
		2XX	Personal Services - Employee Benefits	16,281.64	15,908.16
		3XX	Purchased Professional and Technical Services	41,197.22	50,407.10
		4XX	Purchased Property Services	232.00	0.00
		5XX	Other Purchased Services	19,474.72	20,456.52
		6XX	Supplies and Materials	4,960.14	6,737.36
		810	Dues and Fees	2,198.00	3,441.00
		8XX	Other Expenditures	2,551.33	5,252.17
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	51,900.00	52,000.00
		2XX	Personal Services - Employee Benefits	5,840.70	319.97
		5XX	Other Purchased Services	255.00	686.09
		6XX	Supplies and Materials	1,887.43	3,016.99
		810	Dues and Fees	365.00	750.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	31,480.56	32,582.38
		2XX	Personal Services - Employee Benefits	4,597.37	4,643.33
		5XX	Other Purchased Services	55.50	59.46
		810	Dues and Fees	75.00	200.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	56,707.27	70,864.37
		2XX	Personal Services - Employee Benefits	16,542.68	15,597.81
		4XX	Purchased Property Services	116,931.18	93,262.47
		5XX	Other Purchased Services	7,349.00	7,551.00
		6XX	Supplies and Materials	26,196.48	37,296.50
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	0.00	71,439.34
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	95,707.04	98,206.42
		2XX	Personal Services - Employee Benefits	17,773.33	20,956.92
		6XX	Supplies and Materials	1,524.68	4,670.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	3,473.57	3,855.17
329	State Miscellaneous Grants				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	2,346.85	0.00
		2XX	Personal Services - Employee Benefits	7.37	0.00



Trustees' Financial Summary

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22 Jefferson County

0460 Montana City Elem

01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value	
360	State Gifted & Talented Reimbursement					
	1XXX	Instruction				
		1XX	Personal Services - Salaries	19,343.45	20,009.00	
		2XX	Personal Services - Employee Benefits	2,324.26	2,347.25	
		6XX	Supplies and Materials	556.05	109.39	
710	School Sponsored Extracurricular Activities					
	34XX	Extracurricular - Activities				
		1XX	Personal Services - Salaries	600.00	660.00	
		2XX	Personal Services - Employee Benefits	6.60	8.07	
720	School Sponsored Athletics					
	35XX	Extracurricular - Athletics				
		1XX	Personal Services - Salaries	8,341.94	7,964.50	
		2XX	Personal Services - Employee Benefits	43.65	50.55	
		5XX	Other Purchased Services	520.00	610.00	
		6XX	Supplies and Materials	1,769.90	183.75	
910	Food Services					
	31XX	Food Services				
		1XX	Personal Services - Salaries	0.00	10,120.80	
		2XX	Personal Services - Employee Benefits	0.00	1,930.34	
910	Budget Amendment					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	0.00	45,371.14
			2XX	Personal Services - Employee Benefits	0.00	9,873.69
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	0.00	1,771.05
			910 Subtotal	0.00	57,015.88	
911	Budget Amendment					
	1XX	Regular Education Programs - Elementary/Secondary				
		4XXX	Facilities Acquisition and Construction Services			
			7XX	Property and Equipment Acquisition	0.00	43,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,707,633.93	1,943,124.14	



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01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					227,783.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,906,098.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,943,124.14	(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	83,886.95	Less Last Year	0.00	(4b)	83,886.95	
					83,886.95	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					274,644.83	(5)



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10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	18.64	29.40
2220 County On-Schedule Trans Reimb	632.92	979.86
3210 State On-Schedule Trans Reimb	897.95	859.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,549.51	1,868.40

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
5XX Other Purchased Services	1,795.90	1,719.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,795.90	1,719.17

Schedule of Changes Worksheet

Beginning Fund Balance	452.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,868.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,719.17	(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)	601.87	(5)



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0460 Montana City Elem

12 - School Food Services Fund

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

PRC Revenue		2005 Value	2006 Value
1611	National School Lunch Program	50,455.90	56,512.27
1632	Daily Adult Sales	3,258.20	3,505.55
1900	Other Revenue from Local Sources	0.00	35.86
3220	State Food Services Match	309.80	0.00
4550	Federal Child Nutrition	14,313.84	19,391.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		68,337.74	79,444.71

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	39,837.96	32,075.39
2XX Personal Services - Employee Benefits	11,367.02	10,090.68
3XX Purchased Professional and Technical Services	1,328.69	1,381.25
5XX Other Purchased Services	1,247.08	235.00
6XX Supplies and Materials	31,150.17	40,755.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	84,930.92	84,538.20

Schedule of Changes Worksheet

Beginning Fund Balance	13,512.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	79,444.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	84,538.20	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,419.38	(5)



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13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	41.39	78.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	41.39	78.47

Schedule of Changes Worksheet

Beginning Fund Balance	1,836.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	78.47	(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)	1,915.07	(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	1,165.72	2,357.00
2240 County Retirement Distribution	194,778.89	212,446.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	195,944.61	214,803.43

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	109,038.72	124,443.29
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	7,761.65	8,669.58
222X Educational Media Services		
2XX Personal Services - Employee Benefits	8,137.20	8,464.74
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	16,234.26	15,481.62
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	7,583.71	7,591.86
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,646.52	4,694.46
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	8,256.02	10,337.76
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	15,002.45	16,098.60
329 State Miscellaneous Grants		
1XXX Instruction		
2XX Personal Services - Employee Benefits	359.02	0.00
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,593.64	2,712.17
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	92.58	102.10



Trustees' Financial Summary

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0460 Montana City Elem

14 - Retirement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	942.69	1,000.07
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	5,047.27	5,371.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>185,695.73</u>	<u>204,967.39</u>

Schedule of Changes Worksheet

Beginning Fund Balance					68,687.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					214,803.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					204,967.39	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					78,523.78	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
104 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	2,450.74
105 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	1,855.00
205 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	2,105.00
304 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	17.00
305 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,611.00
405 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	8,935.00
413 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	766.00
415 Prior Period Revenue	
6100 Material Prior Period Revenue Adjustments	1,852.00
505 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	10,250.00
510 Medicaid	
3357 Montana Administrative Claiming Reimbursement	982.38
512 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	25,363.00
513 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	667.00
514 QSP Book Processor	
1900 Other Revenue from Local Sources	1,603.83
515 Tobacco Use Prevention Act	
3290 State - Other State Grants	579.00
516 Energy Cost Relief	
3630 OTO State Energy Cost Relief & Transportation	4,848.92
605 Preschool Grant-PPSSC	
5710 Special Education Resources Transferred from Other School Districts or Cooper	663.90
705 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	28,083.85
805 Prickly Pear Mini-Grant	
5710 Special Education Resources Transferred from Other School Districts or Cooper	6,000.00



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15 - Miscellaneous Programs Fund

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	98,633.62
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2006 Value
104 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
3XX Purchased Professional and Technical Services	450.00
6XX Supplies and Materials	1,265.45
222X Educational Media Services	
3XX Purchased Professional and Technical Services	550.00
6XX Supplies and Materials	185.29
104 Subtotal	2,450.74
105 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
222X Educational Media Services	
6XX Supplies and Materials	146.35
205 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	300.00
2XX Personal Services - Employee Benefits	46.41
5XX Other Purchased Services	908.00
6XX Supplies and Materials	897.00
205 Subtotal	2,151.41
304 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
3XX Purchased Professional and Technical Services	500.00
305 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	660.00
2XX Personal Services - Employee Benefits	102.10
6XX Supplies and Materials	739.02



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
305 Subtotal	1,501.12
404 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
5XX Other Purchased Services	700.00
62XX Resources Transferred to Other School Districts or Cooper	
930 Federal/State Grant Resources Transferred to Other Distric	1,564.44
404 Subtotal	2,264.44
405 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
5XX Other Purchased Services	4,200.15
412 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	3,264.69
2XX Personal Services - Employee Benefits	865.67
62XX Resources Transferred to Other School Districts or Cooper	
930 Federal/State Grant Resources Transferred to Other Distric	293.89
412 Subtotal	4,424.25
413 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
222X Educational Media Services	
5XX Other Purchased Services	250.00
6XX Supplies and Materials	516.00
413 Subtotal	766.00
505 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	10,250.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
512 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	18,323.45
2XX Personal Services - Employee Benefits	5,933.86
6XX Supplies and Materials	1,067.32
	25,324.63
512 Subtotal	
514 QSP Book Processor	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
1XX Personal Services - Salaries	1,485.00
2XX Personal Services - Employee Benefits	118.83
	1,603.83
514 Subtotal	
515 Tobacco Use Prevention Act	
329 State Miscellaneous Grants	
21XX Support Services - Students	
6XX Supplies and Materials	579.00
516 Energy Cost Relief	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	4,848.92
604 Preschool Grant-PPSSC	
280 Special Education - Local and State	
1XXX Instruction	
6XX Supplies and Materials	2.29
605 Preschool Grant-PPSSC	
280 Special Education - Local and State	
1XXX Instruction	
6XX Supplies and Materials	663.90
704 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	660.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
2XX Personal Services - Employee Benefits	102.10
	762.10
704 Subtotal	
705 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	23,669.58
2XX Personal Services - Employee Benefits	4,928.59
	28,598.17
705 Subtotal	
805 Prickly Pear Mini-Grant	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	4,556.26
2XX Personal Services - Employee Benefits	673.95
	5,230.21
805 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 96,267.51



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					6,609.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					98,633.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					96,267.51	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,975.21	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
104 Title V, Part A, Innovative Programs	2,450.74	2,450.74	0.00
105 Title V, Part A, Innovative Programs	1,855.00	146.35	1,708.65
205 Gifted and Talented	2,105.00	2,151.41	-46.41
304 Title IV, Part A, Safe & Drug-Free	17.00	500.00	-483.00
305 Title IV, Part A, Safe & Drug-Free	1,611.00	1,501.12	109.88
404 Title II, Part A, Teacher/Principal Train/Recruit	0.00	2,264.44	-2,264.44
405 Title II, Part A, Teacher/Principal Train/Recruit	8,935.00	4,200.15	4,734.85
412 Title I Improving Basic Programs	0.00	4,424.25	-4,424.25
413 Title II, Part D, Ed Technology	766.00	766.00	0.00
415 Prior Period Revenue	1,852.00	0.00	1,852.00
505 IDEA Part B	10,250.00	10,250.00	0.00
510 Medicaid	982.38	0.00	982.38
512 Title I Improving Basic Programs	25,363.00	25,324.63	38.37
513 Title II, Part D, Ed Technology	667.00	0.00	667.00
514 QSP Book Processor	1,603.83	1,603.83	0.00
515 Tobacco Use Prevention Act	579.00	579.00	0.00
516 Energy Cost Relief	4,848.92	4,848.92	0.00
604 Preschool Grant-PPSSC	0.00	2.29	-2.29
605 Preschool Grant-PPSSC	663.90	663.90	0.00
704 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	0.00	762.10	-762.10
705 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	28,083.85	28,598.17	-514.32
805 Prickly Pear Mini-Grant	6,000.00	5,230.21	769.79



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15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
Total	98,633.62	96,267.51	2,366.11



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	6,816.68	10,828.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,816.68	10,828.25

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	1,629.30	10,298.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,629.30	10,298.45

Schedule of Changes Worksheet

Beginning Fund Balance	8,719.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,828.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,298.45	(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)	9,249.31	(5)



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29 - Flexibility Fund

Schedule of Changes Worksheet

Beginning Fund Balance						3,464.42	(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)						3,464.42	(5)



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50 - Debt Service Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	229,727.66	243,054.22
1112	District Levy - Personal Property	1,442.70	1,544.56
1113	District Levy - Heavy Motor Vehicles	455.73	0.00
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	443.95	0.00
1190	Penalties and Interest on Taxes	458.73	669.74
1510	Interest Earnings	2,930.46	5,269.10
1900	Other Revenue from Local Sources	0.00	42,381.25
3120	State Guaranteed Tax Base Aid	43,999.78	59,223.64
3440	State HB20/SB417 Prop Tax Reimb	5,409.43	3,922.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>284,868.44</u>	<u>356,064.58</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	155,000.00	190,000.00
	850 Interest on Debt	136,225.00	141,459.44
	860 Agent Fees/Issuance Costs	675.00	725.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>291,900.00</u>	<u>332,184.44</u>

Schedule of Changes Worksheet

Beginning Fund Balance		131,675.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		356,064.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		332,184.44	(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)		155,555.74	(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	707.17	1,337.25
1920	Contributions/Donations from Private Sources	1,000.00	250.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,707.17</u>	<u>1,587.25</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		
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	0.00	2,966.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>2,966.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				31,534.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,587.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				2,966.00	(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)				30,155.98	(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
1510 Interest Earnings	55.68	89.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	55.68	89.95

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		
7XX Property and Equipment Acquisition	938.34	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	938.34	0.00

Schedule of Changes Worksheet

Beginning Fund Balance					2,102.90 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					89.95 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,192.85 (5)



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81 - Private Purpose Trust (spend interest only)

Schedule of Changes Worksheet

Beginning Fund Balance						10,000.00	(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)						10,000.00	(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
1XXX Revenues from Student Activities	32,358.58	32,699.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	32,358.58	32,699.43

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

PRC Program Function Object	2005 Value	2006 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	30,280.93	24,719.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	30,280.93	24,719.06

Schedule of Changes Worksheet

Beginning Fund Balance	23,065.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	32,699.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	24,719.06	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	31,046.06	(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	56,156.01	61,138.94
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	882,526.25	938,443.03
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	11,484.80	5,357.19
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	814.06	357.02
XX	XXX 26XX	41X Energy Utility Services	63,907.04	73,904.87
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	2,966.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	114,939.34
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	50,074.31
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	50,074.31

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	16,689.03
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	72,106.21
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	127,688.51
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	98,206.42	0.00	0.00	0.00	
280	1XXX	2XX	20,956.92	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	4,670.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	3,855.17	0.00	0.00	0.00	
Totals			127,688.51	0.00	0.00	0.00	127,688.51



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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	135,552.00	0.00	0.00	0.00	135,552.00
Land Improvements	233,676.50	0.00	12,400.00	0.00	246,076.50
Buildings	4,048,785.00	0.00	190,000.00	0.00	4,238,785.00
Machinery And Equipment	12,540.00	0.00	13,000.00	0.00	25,540.00
Totals at historical cost	4,430,553.50	0.00	215,400.00	0.00	4,645,953.50
Governmental activities, capital assets, net	4,430,553.50	0.00	215,400.00	0.00	4,645,953.50

Business -Type Activities:**	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land Improvements	100,000.00	0.00	0.00	0.00	100,000.00
Machinery And Equipment	38,442.00	0.00	0.00	0.00	38,442.00
Totals at historical cost	138,442.00	0.00	0.00	0.00	138,442.00
Business-type activities, capital assets, net	138,442.00	0.00	0.00	0.00	138,442.00

* 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.



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	(a) Beginning Balance (7/1/2005)	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2006) [a + b - c - d]	(f) Current Portion Due FY2007	(h) Long-Term Portion Due FY2008-
Governmental Activities *							
General Obligation Bonds:							
11/18/1993 Issue	310,000.00	0.00	75,000.00	0.00	235,000.00	80,000.00	155,000.00
5/1/2000 Issue	2,075,000.00	0.00	90,000.00	1,570,000.00	415,000.00	95,000.00	320,000.00
4/27/2006 Issue	0.00	1,710,000.00	25,000.00	0.00	1,685,000.00	10,000.00	1,675,000.00
Compensated	106,671.71	13,491.45	0.00	0.00	120,163.16	0.00	120,163.16
Total Governmental Activity							
Long-Term Liabilities	2,491,671.71	1,723,491.45	190,000.00	1,570,000.00	2,455,163.16	185,000.00	2,270,163.16
Business-Type Activities **							
Loans	50,000.00	0.00	0.00	0.00	50,000.00	0.00	0.00
Total Business-Type Activity							
Long-Term Liabilities	50,000.00	0.00	0.00	0.00	50,000.00	0.00	0.00

* 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.