



Trustees' Financial Summary

FY2005-06

Submit ID: 0464-43997072

**23 Judith Basin County
0464 Stanford K-12 Schools**

**** Recalculated ****

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 Lisa Sandstrom

Phone #: (406) 566-2265

(Signature)

(Date)

Chair, Board of Trustees Janice Polzin

(Signature)

(Date)

County Superintendent Julie Anderson Peevey

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY06 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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PRC	Title	Project Type	Project Number	CFDA #
145	Title II Part A	FEDERAL	2304641405	84.367
146	Title II Part A	FEDERAL	2304641406	84.367
165	Title IV, Part A, Safe & Drug-Free	FEDERAL	2304641605	84.186A
166	Title IV Safe and Drug-Free Schools	FEDERAL	2304641606	84.186A
315	Title I, Part A, Improving Basic Programs	FEDERAL	2614643105	84.010A
316	Title I Accountability	FEDERAL	2304643106	84.348A
396	Title V Part A	FEDERAL	2304643906	84.298
401	Vo Ed All Career & Tech Ed Programs	STATE	STATE	State
402	Vo Ed Business/Marketing	STATE	STATE	State
454	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A041065	84.358A
455	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358a041065	84.358A
602	Vo Ed Agriculture	STATE	STATE	State
603	Vo Ed Business/Marketing	STATE	STATE	State
604	LOCAL	LOCAL		
606	Title II, Part D, Ed Technology	FEDERAL	2304646006	84.318
608	State OTO Energy Cost Relief and Transportation	STATE	STATE	State
816	Vo Ed Carl Perkins Basic Grant	FEDERAL	2304648106BG	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)	160,733.31	13,083.40	193,462.88	5,944.99
02	Taxes Receivable - Real and Personal (120-149)	6,806.98	145.59	624.66	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,391.48			246.73
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	168,931.77	13,228.99	194,087.54	6,191.72
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	247.85			
25	Deferred Revenue (680)	6,806.98	145.59	624.66	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	7,054.83	145.59	624.66	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	14,010.53			
48	Fund Balance for Budget (961-970)	147,866.41	13,083.40	193,462.88	6,191.72
52	TOTAL FUND BALANCE/EQUITY	161,876.94	13,083.40	193,462.88	6,191.72
53	TOTAL LIABILITIES AND FUND BALANCE	168,931.77	13,228.99	194,087.54	6,191.72



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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)		34,666.08	24,430.05	2,998.12
02	Taxes Receivable - Real and Personal (120-149)				21.26
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		34,666.08	24,430.05	3,019.38
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				21.26
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				21.26
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			1,474.98	
48	Fund Balance for Budget (961-970)		34,666.08	22,955.07	2,998.12
52	TOTAL FUND BALANCE/EQUITY		34,666.08	24,430.05	2,998.12
53	TOTAL LIABILITIES AND FUND BALANCE		34,666.08	24,430.05	3,019.38



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,146.96		4,526.43	3,142.68
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,598.67			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,745.63		4,526.43	3,142.68
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	2,745.63		4,526.43	3,142.68
52	TOTAL FUND BALANCE/EQUITY	2,745.63		4,526.43	3,142.68
53	TOTAL LIABILITIES AND FUND BALANCE	2,745.63		4,526.43	3,142.68



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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)	16,110.05	19,842.47	21,386.71	
02	Taxes Receivable - Real and Personal (120-149)	147.86			
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	16,257.91	19,842.47	21,386.71	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	147.86			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	147.86			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	2,496.84			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	13,613.21	19,842.47	21,386.71	
52	TOTAL FUND BALANCE/EQUITY	16,110.05	19,842.47	21,386.71	
53	TOTAL LIABILITIES AND FUND BALANCE	16,257.91	19,842.47	21,386.71	



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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)		-377.00		
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		-377.00		
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)		-377.00		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		-377.00		
53	TOTAL LIABILITIES AND FUND BALANCE		-377.00		



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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)			41,839.56	
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			41,839.56	
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			41,839.56	
53	TOTAL LIABILITIES AND FUND BALANCE			41,839.56	



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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)	45,083.08	32,233.66		-338.68
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				338.68
20	TOTAL ASSETS AND OTHER DEBITS	45,083.08	32,233.66		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	45,083.08	32,233.66		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	45,083.08	32,233.66		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	45,083.08	32,233.66		



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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	433,285.17	428,382.81
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	10,253.64	0.00
1190	Penalties and Interest on Taxes	1,070.94	1,321.84
1510	Interest Earnings	1,880.07	3,837.20
1900	Other Revenue from Local Sources	205.24	1,058.31
3110	Direct State Aid	439,091.36	452,601.00
3115	State Spec Ed Allowable Cost Pymt to Districts	23,852.28	31,379.75
3120	State Guaranteed Tax Base Aid	42,226.95	54,074.68
3440	State HB20/SB417 Prop Tax Reimb	8,348.59	6,250.65
3444	State School Block Grant	81,246.71	81,864.18
6100	Material Prior Period Revenue Adjustments	8,509.38	-311.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,049,970.33</u>	<u>1,060,458.89</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	362,253.90	390,296.44
2XX	Personal Services - Employee Benefits	78,262.02	71,700.09
3XX	Purchased Professional and Technical Services	1,693.80	2,378.00
4XX	Purchased Property Services	1,421.23	1,619.18
5XX	Other Purchased Services	978.77	1,137.25
6XX	Supplies and Materials	27,647.15	40,961.16
810	Dues and Fees	0.00	849.70
8XX	Other Expenditures	30.00	0.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	13,659.34	14,667.13
2XX	Personal Services - Employee Benefits	2,956.59	2,582.85
3XX	Purchased Professional and Technical Services	878.87	647.13
5XX	Other Purchased Services	97.50	143.50
6XX	Supplies and Materials	634.30	204.58
8XX	Other Expenditures	7,650.00	0.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	17,918.82	18,938.08
2XX	Personal Services - Employee Benefits	1,658.65	1,862.31
6XX	Supplies and Materials	341.50	431.88
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	14,761.48	15,469.41
2XX	Personal Services - Employee Benefits	4,122.91	2,353.84



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		3XX	Purchased Professional and Technical Services	231.34	0.00
		4XX	Purchased Property Services	20.45	0.00
		5XX	Other Purchased Services	6,020.65	8,204.38
		6XX	Supplies and Materials	2,888.31	1,301.50
		810	Dues and Fees	66.00	0.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	46,569.49	47,315.18
		2XX	Personal Services - Employee Benefits	3,052.80	5,605.56
		5XX	Other Purchased Services	2,557.04	2,979.65
		810	Dues and Fees	375.00	440.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	19,187.30	24,120.31
		2XX	Personal Services - Employee Benefits	2,979.00	4,387.12
		3XX	Purchased Professional and Technical Services	11,156.79	6,276.95
		5XX	Other Purchased Services	2,077.85	1,608.92
		6XX	Supplies and Materials	847.74	2,008.16
		810	Dues and Fees	203.00	327.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	40,733.64	47,290.46
		2XX	Personal Services - Employee Benefits	11,397.66	15,740.22
		3XX	Purchased Professional and Technical Services	10,737.74	2,733.26
		4XX	Purchased Property Services	59,554.84	53,309.25
		5XX	Other Purchased Services	15,496.86	14,963.64
		6XX	Supplies and Materials	9,818.77	13,340.03
		7XX	Property and Equipment Acquisition	0.00	12,521.64
		810	Dues and Fees	108.00	71.00
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	1,000.00	1,000.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	48,945.13	55,922.02
		2XX	Personal Services - Employee Benefits	15,766.00	12,567.85
		3XX	Purchased Professional and Technical Services	2,754.08	2,669.08
		5XX	Other Purchased Services	1,131.49	980.71
		6XX	Supplies and Materials	1,569.26	1,044.57
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	60,933.69	55,649.85
		2XX	Personal Services - Employee Benefits	10,843.38	7,841.54



Trustees' Financial Summary

FY2005-06

Submit ID: 0464-43997072

23 Judith Basin County
0464 Stanford K-12 Schools

**** Recalculated ****

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	2,339.48	5,317.46
		5XX	Other Purchased Services	732.00	0.00
		6XX	Supplies and Materials	5,564.00	3,631.57
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	2,179.00	1,689.00
		2XX	Personal Services - Employee Benefits	43.02	219.46
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	8,977.26	8,484.04
		2XX	Personal Services - Employee Benefits	78.00	58.98
		5XX	Other Purchased Services	3,394.53	1,348.91
		6XX	Supplies and Materials	554.15	461.01
		810	Dues and Fees	1,768.75	850.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	1,911.00	3,867.00
		2XX	Personal Services - Employee Benefits	68.65	344.61
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	34,480.55	33,674.00
		2XX	Personal Services - Employee Benefits	497.46	649.91
		3XX	Purchased Professional and Technical Services	0.00	1,166.00
		4XX	Purchased Property Services	0.00	513.99
		5XX	Other Purchased Services	4,201.37	967.99
		6XX	Supplies and Materials	1,061.94	1,654.18
		810	Dues and Fees	0.00	2,250.00
		8XX	Other Expenditures	3,575.00	0.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	25,244.51	13,325.61
		2XX	Personal Services - Employee Benefits	10,738.25	5,403.18
		3XX	Purchased Professional and Technical Services	0.00	12.25
		4XX	Purchased Property Services	536.75	0.00
		5XX	Other Purchased Services	209.25	110.00
		6XX	Supplies and Materials	1,043.18	2,729.65
		810	Dues and Fees	0.00	32.00

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

1,035,188.23 1,057,223.18



Trustees' Financial Summary

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23 Judith Basin County
0464 Stanford K-12 Schools

**** Recalculated ****

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					168,743.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,060,458.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,057,223.18	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	14,010.53	Less Last Year	24,113.09	(4b)	-10,102.56	
					-10,102.56	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					161,876.94	(5)



Trustees' Financial Summary

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23 Judith Basin County
0464 Stanford K-12 Schools

**** Recalculated ****

10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	3,951.55	8,489.79
1190	Penalties and Interest on Taxes	4.03	14.74
1510	Interest Earnings	30.83	56.20
2220	County On-Schedule Trans Reimb	32,636.30	31,464.00
3210	State On-Schedule Trans Reimb	32,636.30	31,464.00
3440	State HB20/SB417 Prop Tax Reimb	56.03	1,111.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>69,315.04</u>	<u>72,600.44</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		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	5,219.30	5,199.96
2XX	Personal Services - Employee Benefits	127.47	67.42
3XX	Purchased Professional and Technical Services	742.50	84.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	2,156.25	2,681.41
2XX	Personal Services - Employee Benefits	6.26	20.25
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	31,408.00	29,195.07
2XX	Personal Services - Employee Benefits	2,397.85	4,414.77
3XX	Purchased Professional and Technical Services	0.00	1,515.23
4XX	Purchased Property Services	7,631.61	8,568.67
5XX	Other Purchased Services	7,847.84	7,512.36
6XX	Supplies and Materials	13,840.64	19,462.12
8XX	Other Expenditures	334.50	158.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>71,712.22</u>	<u>78,879.26</u>



Trustees' Financial Summary

FY2005-06

Submit ID: 0464-43997072

23 Judith Basin County
0464 Stanford K-12 Schools

**** Recalculated ****

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					19,362.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					72,600.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					78,879.26	(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)					13,083.40	(5)



Trustees' Financial Summary

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23 Judith Basin County
0464 Stanford K-12 Schools

**** Recalculated ****

11 - Bus Depreciation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	47,041.30	39,047.56
1190	Penalties and Interest on Taxes	114.04	118.31
1510	Interest Earnings	3,128.54	6,072.05
3440	State HB20/SB417 Prop Tax Reimb	883.47	568.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		51,167.35	45,806.30

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		
7XX	Property and Equipment Acquisition	56,569.00	64,030.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		56,569.00	64,030.00

Schedule of Changes Worksheet

Beginning Fund Balance				211,686.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				45,806.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				64,030.00	(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)				193,462.88	(5)



Trustees' Financial Summary

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**23 Judith Basin County
0464 Stanford K-12 Schools**

**** Recalculated ****

12 - School Food Services Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	38.58	192.04
1611 National School Lunch Program	20,920.33	18,883.89
1900 Other Revenue from Local Sources	0.00	6.25
3220 State Food Services Match	172.57	246.73
4550 Federal Child Nutrition	18,996.51	25,159.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	40,127.99	44,488.69

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	0.00	9,955.51
2XX Personal Services - Employee Benefits	0.00	2,945.90
3XX Purchased Professional and Technical Services	87.25	698.25
4XX Purchased Property Services	3,127.85	2,384.13
5XX Other Purchased Services	110.00	318.65
6XX Supplies and Materials	28,388.91	30,237.81
810 Dues and Fees	0.00	90.00
8XX Other Expenditures	121.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	31,835.01	46,630.25

Schedule of Changes Worksheet

Beginning Fund Balance	8,333.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44,488.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	46,630.25	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		6,191.72 (5)



Trustees' Financial Summary

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**23 Judith Basin County
0464 Stanford K-12 Schools**

**** Recalculated ****

14 - Retirement Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	322.53	519.70
2240	County Retirement Distribution	64,112.61	117,935.47
6100	Material Prior Period Revenue Adjustments	587.90	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>65,023.04</u>	<u>118,455.17</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	36,039.14	66,292.79
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	229.51	1,155.78
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	1,599.56	2,844.29
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	1,719.51	2,955.44
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	4,036.83	6,874.49
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	1,803.47	3,829.59
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	3,322.04	6,306.17
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	2,808.67	4,243.19
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	2,587.78	3,580.02
329	State Miscellaneous Grants		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	5,586.87	0.00
390	State Career & Technical Ed Entitlement - Undistributed		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	8,411.40



Trustees' Financial Summary

FY2005-06

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23 Judith Basin County
0464 Stanford K-12 Schools

**** Recalculated ****

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				
	27XX		Student Transportation Services		
		2XX	Personal Services - Employee Benefits	184.75	189.36
	34XX		Extracurricular - Activities		
		2XX	Personal Services - Employee Benefits	805.79	1,048.09
720	School Sponsored Athletics				
	27XX		Student Transportation Services		
		2XX	Personal Services - Employee Benefits	162.07	417.89
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	2,363.18	4,511.20
910	Food Services				
	31XX		Food Services		
		2XX	Personal Services - Employee Benefits	2,139.72	3,402.43
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				65,388.89	116,062.13

Schedule of Changes Worksheet

Beginning Fund Balance					32,273.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					118,455.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					116,062.13	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					34,666.08	(5)



Trustees' Financial Summary

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23 Judith Basin County
0464 Stanford K-12 Schools

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
145 Title II Part A	
6100 Material Prior Period Revenue Adjustments	-5,881.55
146 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	12,948.00
166 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	2,472.00
315 Title I, Part A, Improving Basic Programs	
6100 Material Prior Period Revenue Adjustments	-6,007.57
316 Title I Accountability	
4200 Title I, Part A, Improving Basic Programs	40,847.00
396 Title V Part A	
4350 Title V, Part A, Innovative Programs	982.00
454 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	1,733.12
455 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	6,076.91
602 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	3,770.00
603 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	1,772.00
604 LOCAL	
1510 Interest Earnings	662.84
1920 Contributions/Donations from Private Sources	7,482.44
604 Subtotal	8,145.28
606 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	2,130.00
608 State OTO Energy Cost Relief and Transportation	
3630 OTO State Energy Cost Relief & Transportation	1,867.04
816 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	4,825.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	75,679.23

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



Trustees' Financial Summary

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23 Judith Basin County 0464 Stanford K-12 Schools

**** Recalculated ****

15 - Miscellaneous Programs Fund

PRC Program Function Object	2006 Value
145 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	1,845.00
5XX Other Purchased Services	1,466.79
	3,311.79
145 Subtotal	3,311.79
146 Title II Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
2XX Personal Services - Employee Benefits	156.97
3XX Purchased Professional and Technical Services	643.00
5XX Other Purchased Services	1,033.21
6XX Supplies and Materials	1,622.69
	3,455.87
146 Subtotal	3,455.87
165 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	558.25
8XX Other Expenditures	48.31
	606.56
165 Subtotal	606.56
166 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
3XX Purchased Professional and Technical Services	345.00
8XX Other Expenditures	1,572.11
	1,917.11
166 Subtotal	1,917.11
315 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	2,417.57
316 Title I Accountability	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	24,029.72



Trustees' Financial Summary

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0464 Stanford K-12 Schools

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
2XX Personal Services - Employee Benefits	9,716.40
3XX Purchased Professional and Technical Services	3,770.00
5XX Other Purchased Services	496.90
6XX Supplies and Materials	737.88
	38,750.90
316 Subtotal	
396 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	982.00
401 Vo Ed All Career & Tech Ed Programs	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
5XX Other Purchased Services	243.00
402 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
5XX Other Purchased Services	210.00
454 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
4XX Purchased Property Services	1,569.40
455 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,064.66
4XX Purchased Property Services	343.10
5XX Other Purchased Services	760.00
6XX Supplies and Materials	3,761.29
	5,929.05
455 Subtotal	



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
603 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
5XX Other Purchased Services	1,470.00
604 LOCAL	
720 School Sponsored Athletics	
35XX Extracurricular - Athletics	
4XX Purchased Property Services	6,850.00
8XX Other Expenditures	6,234.24
999 Undistributed	
9999 Undistributed	
971 Residual Equity Transfers Out	21,246.79
	34,331.03
604 Subtotal	
606 Title II, Part D, Ed Technology	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
2XX Personal Services - Employee Benefits	5.71
3XX Purchased Professional and Technical Services	934.49
6XX Supplies and Materials	1,189.80
	2,130.00
606 Subtotal	
816 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	2,427.43
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,105.00
6XX Supplies and Materials	1,016.30
	4,548.73
816 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 101,873.01



Trustees' Financial Summary

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0464 Stanford K-12 Schools

**** Recalculated ****

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					49,955.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					75,679.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					101,873.01	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	1,474.98	Less Last Year	807.00	(4b)	667.98	
					667.98	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					24,430.05	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
145 Title II Part A	-5,881.55	3,311.79	-9,193.34
146 Title II Part A	12,948.00	3,455.87	9,492.13
165 Title IV, Part A, Safe & Drug-Free	0.00	606.56	-606.56
166 Title IV Safe and Drug-Free Schools	2,472.00	1,917.11	554.89
315 Title I, Part A, Improving Basic Programs	-6,007.57	2,417.57	-8,425.14
316 Title I Accountability	40,847.00	38,750.90	2,096.10
396 Title V Part A	982.00	982.00	0.00
401 Vo Ed All Career & Tech Ed Programs	0.00	243.00	-243.00
402 Vo Ed Business/Marketing	0.00	210.00	-210.00
454 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	1,733.12	1,569.40	163.72
455 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	6,076.91	5,929.05	147.86
602 Vo Ed Agriculture	3,770.00	0.00	3,770.00
603 Vo Ed Business/Marketing	1,772.00	1,470.00	302.00
604 LOCAL	8,145.28	34,331.03	-26,185.75
606 Title II, Part D, Ed Technology	2,130.00	2,130.00	0.00
608 State OTO Energy Cost Relief and Transportation	1,867.04	0.00	1,867.04
816 Vo Ed Carl Perkins Basic Grant	4,825.00	4,548.73	276.27
Total	75,679.23	101,873.01	-26,193.78



Trustees' Financial Summary

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23 Judith Basin County
0464 Stanford K-12 Schools

**** Recalculated ****

17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	0.00	697.21
1190 Penalties and Interest on Taxes	0.00	0.80
1510 Interest Earnings	31.81	74.85
3440 State HB20/SB417 Prop Tax Reimb	0.00	9.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	31.81	782.68

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		
5XX Other Purchased Services	68.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	68.00	0.00

Schedule of Changes Worksheet

Beginning Fund Balance					2,215.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					782.68	(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)					2,998.12	(5)



Trustees' Financial Summary

FY2005-06

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23 Judith Basin County
0464 Stanford K-12 Schools

**** Recalculated ****

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	1,650.00	900.00
1510	Interest Earnings	19.68	32.46
3260	State Driver's Education Reimbursement	1,267.22	715.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,936.90</u>	<u>1,647.49</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	4XX Purchased Property Services	1,200.00	0.00
	5XX Other Purchased Services	135.83	56.07
	6XX Supplies and Materials	276.79	182.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>1,612.62</u>	<u>238.07</u>

Schedule of Changes Worksheet

Beginning Fund Balance				1,336.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,647.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				238.07	(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)				2,745.63	(5)



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**** Recalculated ****

20 - Lease-Rental Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	150.22	236.35
1910 Rentals	1,725.00	2,815.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,875.22	3,051.35

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		
4XX Purchased Property Services	0.00	67.34
23XX Support Services - General Administration		
4XX Purchased Property Services	8,365.00	0.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	8,847.92
4XX Purchased Property Services	0.00	51.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,365.00	8,966.86

Schedule of Changes Worksheet

Beginning Fund Balance	10,441.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,051.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,966.86	(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)	4,526.43	(5)



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21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	29.98	95.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	29.98	95.09

Schedule of Changes Worksheet

Beginning Fund Balance	3,047.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	95.09	(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)	3,142.68	(5)



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28 - Technology Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	4,440.34	14,981.01
1190	Penalties and Interest on Taxes	33.43	27.25
3281	State Technology Aid	4,148.77	6,243.43
3440	State HB20/SB417 Prop Tax Reimb	145.22	135.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,767.76	21,387.44

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	4XX Purchased Property Services	0.00	7,438.55
	6XX Supplies and Materials	27,628.19	7,832.89
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		27,628.19	15,271.44

Schedule of Changes Worksheet

Beginning Fund Balance				7,497.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				21,387.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				15,271.44	(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	2,496.84	Less Last Year	0.00	(4b)	2,496.84
					2,496.84 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					16,110.05 (5)



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**** Recalculated ****

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	5,036.73	5,075.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,036.73	5,075.01

Schedule of Changes Worksheet

Beginning Fund Balance	14,767.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,075.01	(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)	19,842.47	(5)



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45 - Permanent Endowment Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	0.00	139.92
9710 Residual Equity Transfers In	0.00	21,246.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	21,386.71

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,386.71	(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)	21,386.71	(5)



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**** Recalculated ****

61 - Building Reserve Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	149.76	385.27
1900 Other Revenue from Local Sources	0.00	1,794.07
5200 Sale or Compensation for Loss of Assets	17,425.00	0.00
5400 Proceeds from Long-Term Liabilities	0.00	192,442.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	17,574.76	194,621.98

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	60,044.40
5XX Other Purchased Services	248.00	1,628.54
8XX Other Expenditures	2,211.00	0.00
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	0.00	5,535.73
7XX Property and Equipment Acquisition	0.00	128,656.58
52XX Capital Leases or Long Term Notes with Board of Investm		
840 Principal On Debt	0.00	11,113.14
850 Interest on Debt	0.00	3,136.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,459.00	210,114.74



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**** Recalculated ****

61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance						15,115.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						194,621.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						210,114.74	(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)						-377.00	(5)



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**** Recalculated ****

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	112,469.93	116,867.21
6100 Material Prior Period Revenue Adjustments	401.50	60.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	112,871.43	116,927.61

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	105,378.45	114,292.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	105,378.45	114,292.39

Schedule of Changes Worksheet

Beginning Fund Balance	39,204.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	116,927.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	114,292.39	(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)	41,839.56	(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	40,447.38	54,737.48
XX	39X 1XXX	112 Certified Teacher Staff Salaries	60,933.69	55,649.85
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	350,000.00	500,783.74
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	14,402.40
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	278.07
XX	XXX 26XX	41X Energy Utility Services	41,891.49	37,620.15
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	128,656.58
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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**** Recalculated ****

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	17,477.46
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	17,477.46

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,824.98
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	25,167.26
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	73,184.23
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	55,922.02	0.00	0.00	0.00	
280	1XXX	2XX	12,567.85	0.00	0.00	0.00	
280	1XXX	3XX	2,669.08	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	980.71	0.00	0.00	0.00	
280	1XXX	6XX	1,044.57	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			73,184.23	0.00	0.00	0.00	73,184.23



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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	25,450.50	0.00	0.00	0.00	25,450.50
Buildings	528,281.00	0.00	0.00	0.00	528,281.00
Machinery And Equipment	408,451.00	0.00	0.00	0.00	408,451.00
Totals at historical cost	962,182.50	0.00	0.00	0.00	962,182.50
Less Accumulated depreciation for:					
Improvement Accum	505,419.00	0.00	0.00	0.00	505,419.00
Machinery And Equipment Accum	262,741.43	0.00	261,330.55	73,653.00	450,418.98
Total accumulated depreciation	768,160.43	0.00	261,330.55	73,653.00	955,837.98
Governmental activities, capital assets, net	194,022.07	0.00	-261,330.55	-73,653.00	6,344.52

* 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)	1,141.95	0.00	0.00
Operations and Maintenance (26XX)	5,873.06	0.00	0.00
Transportation (27XX)	233,323.61	0.00	0.00
Food Service (31XX)	26,865.00	0.00	0.00
Unallocated	505,720.62	0.00	0.00
Total Depreciation for FY2006	772,924.24	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	36,225.54	34,460.94	0.00	13,422.83	57,263.65	0.00	57,263.65
Loans	2,212.00	192,442.64	40,000.00	0.00	154,654.64	40,000.00	114,654.64
Total Governmental Activity							
Long-Term Liabilities	38,437.54	226,903.58	40,000.00	13,422.83	211,918.29	40,000.00	171,918.29

* 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.