



Trustees' Financial Summary

FY2005-06

Submit ID: 0520-65686383

27 Lincoln County

0520 Troy H S

Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk Mary Brown

Phone #: (406) 295-4606

(Signature)

(Date)

Chair, Board of Trustees Sylvia Maffit

(Signature)

(Date)

County Superintendent Ron Higgins

(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 #
003	Vandalism Monies	LOCAL		
004	State Energy Cost Relief	STATE	2006	
007	Microsoft Settlement	LOCAL		
008	Project Civic Center	LOCAL		
009	Kootenai Tribes Monies	LOCAL		
607	Courage To Teach	LOCAL		
682	VoEd Carl Perkins Basic	FEDERAL	2705198106BG	84.04A
694	State Voed-Family Services	STATE	0081270220187	
695	State Voed-Tech Ed.	STATE	0081270240188	
696	State-Voed-Business	STATE	0081270207186	
950	Budget Transfer			



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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)	193,681.57	16,822.02	157,998.07	
02	Taxes Receivable - Real and Personal (120-149)	30,140.06	4,747.50	1,084.93	
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	223,821.63	21,569.52	159,083.00	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	30,140.06	4,747.50	1,084.93	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	30,140.06	4,747.50	1,084.93	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	64,355.38			
48	Fund Balance for Budget (961-970)	129,326.19	16,822.02	157,998.07	
52	TOTAL FUND BALANCE/EQUITY	193,681.57	16,822.02	157,998.07	
53	TOTAL LIABILITIES AND FUND BALANCE	223,821.63	21,569.52	159,083.00	



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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)		93,333.01	23,886.80	16,264.13
02	Taxes Receivable - Real and Personal (120-149)				14.08
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		93,333.01	23,886.80	16,278.21
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				14.08
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				14.08
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		93,333.01	23,886.80	16,264.13
52	TOTAL FUND BALANCE/EQUITY		93,333.01	23,886.80	16,264.13
53	TOTAL LIABILITIES AND FUND BALANCE		93,333.01	23,886.80	16,278.21



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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)	7,362.52		8,213.66	2,245.24
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	7,362.52		8,213.66	2,245.24
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)	7,362.52		8,213.66	2,245.24
52	TOTAL FUND BALANCE/EQUITY	7,362.52		8,213.66	2,245.24
53	TOTAL LIABILITIES AND FUND BALANCE	7,362.52		8,213.66	2,245.24



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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)	40,155.71			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	40,155.71			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	40,155.71			
52	TOTAL FUND BALANCE/EQUITY	40,155.71			
53	TOTAL LIABILITIES AND FUND BALANCE	40,155.71			



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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)	16,722.92	33,541.00		
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)				
20	TOTAL ASSETS AND OTHER DEBITS	16,722.92	33,541.00		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	4,743.47			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	11,979.45	33,541.00		
52	TOTAL FUND BALANCE/EQUITY	16,722.92	33,541.00		
53	TOTAL LIABILITIES AND FUND BALANCE	16,722.92	33,541.00		



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,421.71	51,476.19		
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	2,421.71	51,476.19		
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)	2,421.71	51,476.19		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	2,421.71	51,476.19		
53	TOTAL LIABILITIES AND FUND BALANCE	2,421.71	51,476.19		



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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)	133,768.17		94,663.16	
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	133,768.17		94,663.16	
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	133,768.17		94,663.16	
53	TOTAL LIABILITIES AND FUND BALANCE	133,768.17		94,663.16	



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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)		162,162.87		
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		162,162.87		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		162,162.87		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		162,162.87		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		162,162.87		



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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	353,603.08	352,971.88
1190 Penalties and Interest on Taxes	3,632.36	2,716.94
1510 Interest Earnings	3,992.97	5,828.45
1900 Other Revenue from Local Sources	1,349.19	186.15
3110 Direct State Aid	583,771.72	607,713.49
3115 State Spec Ed Allowable Cost Pymt to Districts	38,426.77	34,398.84
3120 State Guaranteed Tax Base Aid	265,359.80	251,264.34
3440 State HB20/SB417 Prop Tax Reimb	13,424.25	10,243.32
3444 State School Block Grant	58,424.57	58,868.60
6100 Material Prior Period Revenue Adjustments	1,983.96	877.53
9710 Residual Equity Transfers In	0.00	2,087.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,323,968.67	1,327,157.52

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	420,736.06	416,464.03
2XX Personal Services - Employee Benefits	85,686.81	88,410.79
3XX Purchased Professional and Technical Services	3,225.72	2,240.00
4XX Purchased Property Services	16,398.52	6,891.86
5XX Other Purchased Services	3,934.31	1,770.87
6XX Supplies and Materials	51,960.58	46,678.96
21XX Support Services - Students		
1XX Personal Services - Salaries	32,030.96	34,356.03
2XX Personal Services - Employee Benefits	5,144.10	5,597.90
3XX Purchased Professional and Technical Services	259.00	0.00
5XX Other Purchased Services	0.00	426.00
6XX Supplies and Materials	210.07	75.42
222X Educational Media Services		
1XX Personal Services - Salaries	33,046.96	32,513.28
2XX Personal Services - Employee Benefits	4,629.69	5,038.11
4XX Purchased Property Services	363.74	834.67
5XX Other Purchased Services	392.63	476.03
6XX Supplies and Materials	9,695.66	6,628.45
23XX Support Services - General Administration		
1XX Personal Services - Salaries	17,236.32	17,447.52
2XX Personal Services - Employee Benefits	15,862.89	17,320.00
3XX Purchased Professional and Technical Services	5,950.00	4,239.70



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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			
		4XX	Purchased Property Services	0.00	113.77
		5XX	Other Purchased Services	18,470.39	3,173.68
		6XX	Supplies and Materials	1,058.74	1,798.05
		7XX	Property and Equipment Acquisition	0.00	2,579.50
		8XX	Other Expenditures	3,979.00	1,509.50
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	57,772.79	62,338.42
		2XX	Personal Services - Employee Benefits	16,454.85	20,724.51
		3XX	Purchased Professional and Technical Services	99.00	0.00
		4XX	Purchased Property Services	590.13	796.34
		5XX	Other Purchased Services	1,783.65	1,637.75
		6XX	Supplies and Materials	304.05	1,263.08
		8XX	Other Expenditures	469.00	480.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	13,178.56	15,890.10
		2XX	Personal Services - Employee Benefits	2,762.67	2,676.08
		3XX	Purchased Professional and Technical Services	0.00	2,538.00
		4XX	Purchased Property Services	40.51	378.50
		5XX	Other Purchased Services	9,009.79	8,127.58
		6XX	Supplies and Materials	1,620.08	2,986.40
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	51,257.43	61,893.99
		2XX	Personal Services - Employee Benefits	14,690.30	13,944.72
		3XX	Purchased Professional and Technical Services	638.00	215.00
		4XX	Purchased Property Services	48,809.06	93,057.83
		5XX	Other Purchased Services	113.70	370.66
		6XX	Supplies and Materials	23,397.60	29,855.28
		7XX	Property and Equipment Acquisition	6,000.00	0.00
	4XXX	Facilities Acquisition and Construction Services			
		4XX	Purchased Property Services	20,133.34	0.00
		7XX	Property and Equipment Acquisition	0.00	2,645.24
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	49,035.00	56,747.68
		2XX	Personal Services - Employee Benefits	8,357.64	9,248.00
		5XX	Other Purchased Services	584.49	423.49
		6XX	Supplies and Materials	1,682.52	1,872.86



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	95,760.94	97,788.06
		2XX	Personal Services - Employee Benefits	20,061.99	22,195.94
		4XX	Purchased Property Services	1,412.40	2,870.23
		5XX	Other Purchased Services	971.15	499.00
		6XX	Supplies and Materials	14,374.08	11,854.54
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	6,518.57	2,406.27
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	21,443.00	19,330.00
		6XX	Supplies and Materials	8,825.42	4,920.30
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	10,240.10	13,556.24
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	39,125.00	44,937.00
		4XX	Purchased Property Services	838.23	220.51
		5XX	Other Purchased Services	542.09	724.97
		6XX	Supplies and Materials	14,388.06	13,793.66
		8XX	Other Expenditures	0.00	3,771.25
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	8,230.56	9,516.43
		4XX	Purchased Property Services	0.00	4,314.67
		6XX	Supplies and Materials	80.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,301,867.90</u>	<u>1,339,394.70</u>



Trustees' Financial Summary

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Submit ID: 0520-65686383

27 Lincoln County

0520 Troy H S

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					243,369.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,327,157.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,339,394.70	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	64,355.38	Less Last Year	101,805.74	(4b)	-37,450.36	
					-37,450.36	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					193,681.57	(5)



Trustees' Financial Summary

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27 Lincoln County

0520 Troy H S

10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	57,836.69	54,138.77
1190 Penalties and Interest on Taxes	683.79	469.86
1510 Interest Earnings	368.37	422.49
1900 Other Revenue from Local Sources	0.00	201.60
2220 County On-Schedule Trans Reimb	26,403.48	25,164.98
3210 State On-Schedule Trans Reimb	26,403.48	25,165.00
3440 State HB20/SB417 Prop Tax Reimb	1,485.87	1,105.44
3444 State School Block Grant	4,498.22	4,532.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	117,679.90	111,200.55

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	16,316.16	17,447.40
2XX Personal Services - Employee Benefits	1,155.90	2,207.06
24XX Support Services - School Administration		
1XX Personal Services - Salaries	10,046.59	11,898.76
2XX Personal Services - Employee Benefits	1,155.90	1,338.04
25XX Support Services - Business		
1XX Personal Services - Salaries	4,333.26	4,447.44
2XX Personal Services - Employee Benefits	1,155.90	2,457.62
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	165.99
27XX Student Transportation Services		
1XX Personal Services - Salaries	28,219.69	30,013.51
2XX Personal Services - Employee Benefits	4,781.14	8,061.07
3XX Purchased Professional and Technical Services	890.00	680.00
4XX Purchased Property Services	16,122.89	7,940.13
5XX Other Purchased Services	6,686.38	4,470.47
6XX Supplies and Materials	5,324.11	20,645.77
7XX Property and Equipment Acquisition	5,262.50	0.00
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	4,235.31	200.86



Trustees' Financial Summary

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27 Lincoln County

0520 Troy H S

10 - Transportation Fund

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

PRC Program Function Object	2005 Value	2006 Value
950 Budget Transfer		
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	20,000.00	5,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	125,685.73	116,974.12

Schedule of Changes Worksheet

Beginning Fund Balance	22,595.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	111,200.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	116,974.12	(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)	16,822.02	(5)



Trustees' Financial Summary

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27 Lincoln County

0520 Troy H S

11 - Bus Depreciation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	22,050.22	10,933.55
1190 Penalties and Interest on Taxes	178.33	126.38
1510 Interest Earnings	4,807.68	7,718.54
3440 State HB20/SB417 Prop Tax Reimb	1,054.69	624.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	28,090.92	19,403.33

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	0.00	59,135.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	59,135.00

Schedule of Changes Worksheet

Beginning Fund Balance	197,729.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,403.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	59,135.00	(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)	157,998.07	(5)



Trustees' Financial Summary

FY2005-06

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27 Lincoln County

0520 Troy H S

14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	2,470.27	4,549.06
2240 County Retirement Distribution	135,657.23	119,346.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	138,127.50	123,895.77

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	76,389.85	74,805.45
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	4,870.52	4,832.39
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,073.11	5,276.04
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	9,173.62	10,867.01
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,403.06	2,596.13
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	5,202.80	7,426.72
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,488.25	4,020.48
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,130.35	8,040.63
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	640.37	0.00
329 State Miscellaneous Grants		
1XXX Instruction		
2XX Personal Services - Employee Benefits	14,284.58	14,465.18
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	537.52	258.50
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	108.65	0.00



Trustees' Financial Summary

FY2005-06

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27 Lincoln County

0520 Troy H S

14 - Retirement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	2,926.17	2,922.75
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	317.02	0.00
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	3,771.11	5,204.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				135,316.98	140,716.05

Schedule of Changes Worksheet

Beginning Fund Balance					110,153.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					123,895.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					140,716.05	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					93,333.01	(5)



Trustees' Financial Summary

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27 Lincoln County

0520 Troy H S

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
003 Vandalism Monies	
1900 Other Revenue from Local Sources	1,087.00
004 State Energy Cost Relief	
3630 OTO State Energy Cost Relief & Transportation	2,753.54
007 Microsoft Settlement	
1900 Other Revenue from Local Sources	38,422.37
008 Project Civic Center	
1900 Other Revenue from Local Sources	10,000.00
009 Kootenai Tribes Monies	
1900 Other Revenue from Local Sources	500.00
607 Courage To Teach	
1900 Other Revenue from Local Sources	6,451.67
9710 Residual Equity Transfers In	200.00
607 Subtotal	6,651.67
682 VoEd Carl Perkins Basic	
3900 State Career & Technical Ed Entitlement	16,059.00
694 State Voed-Family Services	
3900 State Career & Technical Ed Entitlement	1,134.00
695 State Voed-Tech Ed.	
3900 State Career & Technical Ed Entitlement	2,983.00
696 State-Voed-Business	
3900 State Career & Technical Ed Entitlement	2,041.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	81,631.58

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

PRC Program Function Object	2006 Value
007 Microsoft Settlement	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	38,078.00



Trustees' Financial Summary

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27 Lincoln County

0520 Troy H S

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
607 Courage To Teach	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	6,900.00
2XX Personal Services - Employee Benefits	527.85
6XX Supplies and Materials	540.89
	7,968.74
607 Subtotal	7,968.74
682 VoEd Carl Perkins Basic	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	9,774.05
7XX Property and Equipment Acquisition	6,151.95
	15,926.00
682 Subtotal	15,926.00
694 State Voed-Family Services	
394 State Career & Technical Ed Entitlement - Family & Consu	
1XXX Instruction	
6XX Supplies and Materials	227.66
695 State Voed-Tech Ed.	
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
6XX Supplies and Materials	1,151.71
696 State-Voed-Business	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	158.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 63,511.01



Trustees' Financial Summary

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27 Lincoln County

0520 Troy H S

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						5,766.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						81,631.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						63,511.01	(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	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						23,886.80	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 Vandalism Monies	1,087.00	0.00	1,087.00
004 State Energy Cost Relief	2,753.54	0.00	2,753.54
007 Microsoft Settlement	38,422.37	38,078.00	344.37
008 Project Civic Center	10,000.00	0.00	10,000.00
009 Kootenai Tribes Monies	500.00	0.00	500.00
607 Courage To Teach	6,651.67	7,968.74	-1,317.07
682 VoEd Carl Perkins Basic	16,059.00	15,926.00	133.00
694 State Voed-Family Services	1,134.00	227.66	906.34
695 State Voed-Tech Ed.	2,983.00	1,151.71	1,831.29
696 State-Voed-Business	2,041.00	158.90	1,882.10
Total	81,631.58	63,511.01	18,120.57



Trustees' Financial Summary

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27 Lincoln County

0520 Troy H S

17 - Adult Education Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	7.95	2.52
1190	Penalties and Interest on Taxes	3.57	1.28
1340	Fees for Adult Education	615.00	650.00
1510	Interest Earnings	544.97	921.31

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

	1,171.49	1,575.11
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2005 Value	2006 Value
650	Adult Basic Education/GED Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	3,122.50	3,150.75
	5XX Other Purchased Services	0.00	291.28
	6XX Supplies and Materials	409.96	877.96
	21XX Support Services - Students		
	5XX Other Purchased Services	411.91	0.00

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

	3,944.37	4,319.99
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Schedule of Changes Worksheet

Beginning Fund Balance					19,009.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,575.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,319.99	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					16,264.13	(5)



Trustees' Financial Summary

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0520 Troy H S

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	0.00	6,240.00
1510 Interest Earnings	48.33	194.81
3260 State Driver's Education Reimbursement	1,842.16	4,318.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,890.49	10,753.02

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	4,320.00	4,520.00
4XX Purchased Property Services	1,063.75	325.00
6XX Supplies and Materials	482.45	391.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,866.20	5,236.82

Schedule of Changes Worksheet

Beginning Fund Balance	1,846.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,753.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,236.82	(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)	7,362.52	(5)



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0520 Troy H S

20 - Lease-Rental Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	185.86	395.77
1910	Rentals	155.00	0.00
1945	Fees - Users/Resale of Supplies	395.95	569.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>736.81</u>	<u>965.37</u>

Schedule of Changes Worksheet

Beginning Fund Balance				7,248.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				965.37	(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)				8,213.66	(5)



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0520 Troy H S

21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	242.75	441.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	242.75	441.58

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	0.00	1,760.53
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	678.92	5,615.15
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	678.92	7,375.68

Schedule of Changes Worksheet

Beginning Fund Balance	9,179.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	441.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,375.68	(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)	2,245.24	(5)



Trustees' Financial Summary

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0520 Troy H S

24 - Metal Mines Tax Reserve Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	1,075.63	1,999.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>1,075.63</u>	<u>1,999.77</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		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	143.00	0.00
4XX Purchased Property Services	1,140.43	0.00
6XX Supplies and Materials	2,114.19	79.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>3,397.62</u>	<u>79.16</u>

Schedule of Changes Worksheet

Beginning Fund Balance	38,235.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,999.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	79.16	(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)	40,155.71	(5)



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27 Lincoln County

0520 Troy H S

28 - Technology Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	343.98	930.05
3281	State Technology Aid	5,546.67	8,281.37
3290	State - Other State Grants	0.00	605.00
9710	Residual Equity Transfers In	2,783.98	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,674.63	9,816.42

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	3XX Purchased Professional and Technical Services	0.00	4,999.40
	5XX Other Purchased Services	0.00	500.00
	6XX Supplies and Materials	2,713.40	11,481.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		2,713.40	16,981.02

Schedule of Changes Worksheet

Beginning Fund Balance				19,144.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				9,816.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				16,981.02	(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	4,743.47	Less Last Year	0.00	(4b)	4,743.47
				4,743.47	(4)
Ending Fund Balance (1 + 2 - 3 + 4)				16,722.92	(5)



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0520 Troy H S

29 - Flexibility Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	517.83	1,679.20
1900	Other Revenue from Local Sources	3,544.56	0.00
3445	State Combined Fund School Block Grant	7,075.63	7,129.40
950	Budget Transfer		
9710	Residual Equity Transfers In	20,000.00	5,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>31,138.02</u>	<u>13,808.60</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		
	3XX Purchased Professional and Technical Services	0.00	1,000.00
	6XX Supplies and Materials	0.00	250.00
26XX	Operation and Maintenance of Plant Services		
	4XX Purchased Property Services	4,626.80	0.00
27XX	Student Transportation Services		
	1XX Personal Services - Salaries	2,388.60	5,990.10
	5XX Other Purchased Services	641.04	0.00
	6XX Supplies and Materials	6,885.68	5,293.08
710	School Sponsored Extracurricular Activities		
	34XX Extracurricular - Activities		
	1XX Personal Services - Salaries	1,095.60	0.00
720	School Sponsored Athletics		
	35XX Extracurricular - Athletics		
	1XX Personal Services - Salaries	5,995.80	4,032.90
	5XX Other Purchased Services	150.97	0.00
	6XX Supplies and Materials	934.74	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>22,719.23</u>	<u>16,566.08</u>



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29 - Flexibility Fund

Schedule of Changes Worksheet

Beginning Fund Balance						36,298.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						13,808.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						16,566.08	(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)						33,541.00	(5)



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50 - Debt Service Fund

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

PRC Revenue	2005 Value	2006 Value
3440 State HB20/SB417 Prop Tax Reimb	2,783.98	2,087.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,783.98	2,087.98

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

PRC Program Function Object	2005 Value	2006 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	2,783.98	2,087.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,783.98	2,087.98

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,087.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,087.98	(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)		0.00 (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	59.04	118.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	59.04	118.58

Schedule of Changes Worksheet

Beginning Fund Balance	2,303.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	118.58	(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)	2,421.71	(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	1,309.48	2,504.57
3440 State HB20/SB417 Prop Tax Reimb	3,519.20	2,639.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,828.68	5,143.97

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	6,044.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	6,044.50

Schedule of Changes Worksheet

Beginning Fund Balance	52,376.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,143.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,044.50	(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)	51,476.19	(5)



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81 - Private Purpose Trust (spend interest only)

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	3,004.35	6,221.39
1900	Other Revenue from Local Sources	6,886.00	20,250.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		9,890.35	26,471.39

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

PRC Program Function Object		2005 Value	2006 Value
8XX	Community Services Programs		
33XX	Community Services		
8XX	Other Expenditures	8,208.23	9,550.00
999	Undistributed		
9999	Undistributed		
971	Residual Equity Transfers Out	0.00	200.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		8,208.23	9,750.00

Schedule of Changes Worksheet

Beginning Fund Balance		117,046.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		26,471.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		9,750.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		133,768.17	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2005 Value	2006 Value
1900 Other Revenue from Local Sources	87,299.11	78,965.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	87,299.11	78,965.42

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

PRC Program Function Object	2005 Value	2006 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	99,490.27	78,169.15
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	99,490.27	78,169.15

Schedule of Changes Worksheet

Beginning Fund Balance	93,866.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	78,965.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	78,169.15	(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)	94,663.16	(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	40,643.00	52,612.68
XX	39X 1XXX	112 Certified Teacher Staff Salaries	95,760.94	97,788.06
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	425,796.88	544,194.59
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	12,693.64	30,559.48
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	86.97
XX	XXX 26XX	41X Energy Utility Services	22,324.80	54,256.16
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	25,800.06
b. Related Services Block Grant Entitlement	8,598.78
c. Total Entitlements Subject to Reversion	34,398.84

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	45,750.46
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	68,292.03
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: 99%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	56,747.68	0.00	0.00	0.00	
280	1XXX	2XX	9,248.00	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	423.49	0.00	0.00	0.00	
280	1XXX	6XX	1,872.86	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			68,292.03	0.00	0.00	0.00	68,292.03



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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	8,500.00	0.00	0.00	0.00	8,500.00
Buildings	1,710,278.00	0.00	0.00	0.00	1,710,278.00
Machinery And Equipment	284,582.50	0.00	97,657.00	24,995.00	357,244.50
Totals at historical cost	2,003,360.50	0.00	97,657.00	24,995.00	2,076,022.50
Governmental activities, capital assets, net	2,003,360.50	0.00	97,657.00	24,995.00	2,076,022.50

* 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)	(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	111,863.00	0.00	0.00	24,124.00	87,739.00	0.00	87,739.00
Other	34,320.00	4,800.00	0.00	0.00	39,120.00	11,376.00	27,744.00
Total Governmental Activity							
Long-Term Liabilities	146,183.00	4,800.00	0.00	24,124.00	126,859.00	11,376.00	115,483.00

* 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.