



Trustees' Financial Summary

FY2005-06

Submit ID: 0540-89359907

28 Madison County

0540 Twin Bridges K-12 Schools

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 Vivienne Anderson

Phone #: (406) 684-5656

(Signature)

(Date)

Chair, Board of Trustees Randy Lowder

(Signature)

(Date)

County Superintendent Judi Osborn

(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 #
206	Aggregate Reim/Indirects	LOCAL		Local
276	Gifted and Talented	STATE	2805401306	State
363	Energy Cost Relief	STATE	na	
410	Miscellaneous Direct Federal Grant	FEDERAL	S358A021312	unknown
612	Miscellaneous Direct Federal Grant	FEDERAL	S358A021312	unknown
614	Vo Ed All Career & Tech Ed Programs	STATE	na	State
620	Title I, Part A, Improving Basic Programs	FEDERAL	28054003104	84.010A
629	Advanced Placement	FEDERAL	2805404004	84.330C
631	Title II, Part D, Ed Technology	FEDERAL	2805406004	84.318
634	Title II Part A	FEDERAL	2805401404	84.367
635	Title V Part A	FEDERAL	2805403904	84.298
651	Vo Ed Carl Perkins Basic Grant	FEDERAL	2805408104BG	84.048A
910	Budget Amendment			



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	295,182.85	93,672.48	115,841.26	1,477.57
02	Taxes Receivable - Real and Personal (120-149)	24,700.72	8,018.76		
03	Taxes Receivable - Protested (150-159)	8,635.58	2,817.62		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				435.97
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	328,519.15	104,508.86	115,841.26	1,913.54
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	33,336.30	10,836.38		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	33,336.30	10,836.38		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	18,176.98			
48	Fund Balance for Budget (961-970)	277,005.87	93,672.48	115,841.26	1,913.54
52	TOTAL FUND BALANCE/EQUITY	295,182.85	93,672.48	115,841.26	1,913.54
53	TOTAL LIABILITIES AND FUND BALANCE	328,519.15	104,508.86	115,841.26	1,913.54



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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)	15,959.61	71,962.66	37,415.83	20,230.49
02	Taxes Receivable - Real and Personal (120-149)	110.92			1,134.56
03	Taxes Receivable - Protested (150-159)	39.04			404.62
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	16,109.57	71,962.66	37,415.83	21,769.67
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	149.96			1,539.18
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	149.96			1,539.18
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	15,959.61	71,962.66	37,415.83	20,230.49
52	TOTAL FUND BALANCE/EQUITY	15,959.61	71,962.66	37,415.83	20,230.49
53	TOTAL LIABILITIES AND FUND BALANCE	16,109.57	71,962.66	37,415.83	21,769.67



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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)	10,509.43			20,354.53
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	10,509.43			20,354.53
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)	10,509.43			20,354.53
52	TOTAL FUND BALANCE/EQUITY	10,509.43			20,354.53
53	TOTAL LIABILITIES AND FUND BALANCE	10,509.43			20,354.53



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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)	4,585.47	123,271.26		13,659.47
02	Taxes Receivable - Real and Personal (120-149)				9,513.58
03	Taxes Receivable - Protested (150-159)				3,317.65
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	4,585.47	123,271.26		26,490.70
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				12,831.23
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				12,831.23
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	4,585.47	123,271.26		13,659.47
52	TOTAL FUND BALANCE/EQUITY	4,585.47	123,271.26		13,659.47
53	TOTAL LIABILITIES AND FUND BALANCE	4,585.47	123,271.26		26,490.70



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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)		62,594.33		
02	Taxes Receivable - Real and Personal (120-149)		1,034.38		
03	Taxes Receivable - Protested (150-159)		361.21		
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		63,989.92		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,395.59		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		1,395.59		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		62,594.33		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		62,594.33		
53	TOTAL LIABILITIES AND FUND BALANCE		63,989.92		



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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)			42,038.62	
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			42,038.62	
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			42,038.62	
53	TOTAL LIABILITIES AND FUND BALANCE			42,038.62	



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



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



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



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01 - General Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	352,586.97	359,495.38
1112	District Levy - Personal Property	186,214.03	220,805.40
1113	District Levy - Heavy Motor Vehicles	0.00	505.14
1114	District Levy - Pers Prop/Mobile Homes	2,989.18	7,204.51
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	52,078.32	0.00
1190	Penalties and Interest on Taxes	3,776.23	1,651.56
1510	Interest Earnings	6,018.99	10,719.04
3110	Direct State Aid	630,444.34	693,924.01
3115	State Spec Ed Allowable Cost Pymt to Districts	42,651.75	39,857.23
3120	State Guaranteed Tax Base Aid	158,786.32	174,997.66
3440	State HB20/SB417 Prop Tax Reimb	6,184.11	5,199.06
3444	State School Block Grant	95,236.80	95,960.60
6100	Material Prior Period Revenue Adjustments	-722.33	0.00

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

1,536,244.71 1,610,319.59

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	500,643.31	526,972.23
2XX	Personal Services - Employee Benefits	103,296.19	88,255.74
4XX	Purchased Property Services	30.00	74.35
5XX	Other Purchased Services	4,177.52	9,681.19
6XX	Supplies and Materials	20,869.80	18,086.00
7XX	Property and Equipment Acquisition	0.00	6,000.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	10,762.97	7,462.50
2XX	Personal Services - Employee Benefits	59.87	50.85
6XX	Supplies and Materials	1,528.77	3,203.22
222X	Educational Media Services		
1XX	Personal Services - Salaries	43,964.51	41,925.07
2XX	Personal Services - Employee Benefits	11,014.75	12,659.65
3XX	Purchased Professional and Technical Services	1,107.00	0.00
6XX	Supplies and Materials	4,655.88	5,459.42
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	53,858.27	53,481.57
2XX	Personal Services - Employee Benefits	19,278.81	19,360.76
3XX	Purchased Professional and Technical Services	4,000.00	0.00
5XX	Other Purchased Services	1,989.20	550.00



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		6XX	Supplies and Materials	10.90	600.00
		810	Dues and Fees	3,528.00	0.00
		8XX	Other Expenditures	0.00	2,789.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	38,476.53	31,092.85
		2XX	Personal Services - Employee Benefits	3,300.33	264.74
		5XX	Other Purchased Services	267.66	1,014.93
		6XX	Supplies and Materials	614.92	5,761.20
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	53,524.15	63,544.66
		2XX	Personal Services - Employee Benefits	13,418.46	16,760.14
		3XX	Purchased Professional and Technical Services	2,357.17	11,874.73
		5XX	Other Purchased Services	8,066.57	18,232.50
		6XX	Supplies and Materials	11,722.38	18,661.96
		810	Dues and Fees	2,949.00	1,945.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	108,752.98	104,463.90
		2XX	Personal Services - Employee Benefits	22,169.20	20,574.84
		3XX	Purchased Professional and Technical Services	3,299.51	1,217.52
		4XX	Purchased Property Services	102,895.02	114,752.62
		5XX	Other Purchased Services	21,280.00	0.00
		6XX	Supplies and Materials	26,702.43	42,666.10
		8XX	Other Expenditures	104.00	0.00
	4XXX	Facilities Acquisition and Construction Services			
		4XX	Purchased Property Services	6,148.31	0.00
		7XX	Property and Equipment Acquisition	1,200.00	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	52,671.18	59,580.75
		2XX	Personal Services - Employee Benefits	7,404.40	11,224.24
		3XX	Purchased Professional and Technical Services	3,927.50	2,438.75
		5XX	Other Purchased Services	83.44	503.20
		6XX	Supplies and Materials	1,687.06	1,092.77
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	13,941.71	13,660.20
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	102,543.67	111,448.66
		2XX	Personal Services - Employee Benefits	17,616.70	17,146.88



Trustees' Financial Summary

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Submit ID: 0540-89359907

28 Madison County

0540 Twin Bridges K-12 Schools

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			
		5XX	Other Purchased Services	0.00	141.00
		6XX	Supplies and Materials	3,720.78	14,497.08
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	8,413.58	4,119.82
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	17,528.15	19,883.92
		2XX	Personal Services - Employee Benefits	246.50	592.38
		5XX	Other Purchased Services	5,863.62	5,676.65
		6XX	Supplies and Materials	1,061.40	2,156.64
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	35,048.59	29,339.10
		2XX	Personal Services - Employee Benefits	477.07	472.05
		5XX	Other Purchased Services	1,673.47	6,225.03
		6XX	Supplies and Materials	4,459.00	12,668.73
		8XX	Other Expenditures	4,700.00	6,175.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	1,589.50	1,078.84
		2XX	Personal Services - Employee Benefits	5,422.42	6,389.75
		6XX	Supplies and Materials	914.55	11,862.01
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	5,300.00	8,600.00
910	Budget Amendment				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
		6XX	Supplies and Materials	0.00	46,069.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,508,318.66</u>	<u>1,642,481.69</u>



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0540 Twin Bridges K-12 Schools

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance						311,045.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,610,319.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,642,481.69	(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	18,176.98	Less Last Year	1,877.47	(4b)		16,299.51	
						16,299.51	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						295,182.85	(5)



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0540 Twin Bridges K-12 Schools

10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	111,600.50	116,734.39
1112	District Levy - Personal Property	64,806.64	71,895.35
1113	District Levy - Heavy Motor Vehicles	0.00	164.83
1114	District Levy - Pers Prop/Mobile Homes	1,625.95	2,301.94
1190	Penalties and Interest on Taxes	677.96	420.19
1510	Interest Earnings	1,755.62	2,976.84
2220	County On-Schedule Trans Reimb	42,578.48	0.00
3210	State On-Schedule Trans Reimb	42,578.48	86,021.78
3440	State HB20/SB417 Prop Tax Reimb	1,930.42	1,696.34
3444	State School Block Grant	4,779.25	4,815.57

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

272,333.30 287,027.23

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	27,575.48	40,109.16
2XX	Personal Services - Employee Benefits	6,382.62	8,561.27
25XX	Support Services - Business		
1XX	Personal Services - Salaries	10,212.60	0.00
2XX	Personal Services - Employee Benefits	3,037.66	0.00
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	2,244.80	0.00
2XX	Personal Services - Employee Benefits	153.19	0.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	61,931.41	73,105.69
2XX	Personal Services - Employee Benefits	14,285.86	16,400.29
3XX	Purchased Professional and Technical Services	764.20	3,899.60
4XX	Purchased Property Services	5,218.78	884.71
5XX	Other Purchased Services	10,067.16	33,196.10
6XX	Supplies and Materials	21,249.76	36,731.82
999	Undistributed		
9999	Undistributed		
971	Residual Equity Transfers Out	0.00	85,000.00



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0540 Twin Bridges K-12 Schools

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	59,700.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	222,823.52	297,888.64

Schedule of Changes Worksheet

Beginning Fund Balance	104,533.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	287,027.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	297,888.64	(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)	93,672.48	(5)



Trustees' Financial Summary

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0540 Twin Bridges K-12 Schools

11 - Bus Depreciation Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	1,552.46	0.00
1112	District Levy - Personal Property	1,614.39	0.00
1114	District Levy - Pers Prop/Mobile Homes	405.09	0.00
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	156.05
1190	Penalties and Interest on Taxes	163.20	30.59
1510	Interest Earnings	5,218.29	6,322.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>8,953.43</u>	<u>6,509.17</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		
27XX	Student Transportation Services		
6XX	Supplies and Materials	2,591.80	67,173.82
7XX	Property and Equipment Acquisition	89,250.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>91,841.80</u>	<u>67,173.82</u>

Schedule of Changes Worksheet

Beginning Fund Balance		176,505.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		6,509.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		67,173.82	(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)		115,841.26	(5)



Trustees' Financial Summary

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0540 Twin Bridges K-12 Schools

12 - School Food Services Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	514.65	209.75
1611	National School Lunch Program	11,695.85	22,941.45
1612	School Breakfast Program	16,281.60	7,169.75
1613	Special Milk Program	29.75	16.25
1632	Daily Adult Sales	304.00	72.00
3220	State Food Services Match	337.66	435.97
4550	Federal Child Nutrition	45,902.63	38,994.52

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

75,066.14	69,839.69
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	30,676.96	31,439.97
2XX Personal Services - Employee Benefits	1,796.50	1,795.59
5XX Other Purchased Services	295.11	714.93
6XX Supplies and Materials	51,690.82	44,967.89
8XX Other Expenditures	6,224.18	2,776.19

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

90,683.57	81,694.57
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Schedule of Changes Worksheet

Beginning Fund Balance	13,768.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	69,839.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	81,694.57	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,913.54	(5)



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0540 Twin Bridges K-12 Schools

13 - Tuition Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	1,515.83	1,612.94
1112	District Levy - Personal Property	877.17	996.59
1113	District Levy - Heavy Motor Vehicles	0.00	2.28
1114	District Levy - Pers Prop/Mobile Homes	16.36	31.97
1190	Penalties and Interest on Taxes	3.35	4.53
1510	Interest Earnings	338.29	622.88
3440	State HB20/SB417 Prop Tax Reimb	26.89	23.50

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

2,777.89	3,294.69
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	0.00	3,324.80

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

0.00	3,324.80
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Schedule of Changes Worksheet

Beginning Fund Balance					15,989.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,294.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,324.80	(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)					15,959.61	(5)



Trustees' Financial Summary

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0540 Twin Bridges K-12 Schools

14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	1,625.97	1,945.25
2240 County Retirement Distribution	147,840.16	209,191.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	149,466.13	211,137.13

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	74,465.79	88,634.68
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,627.37	1,128.32
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,888.69	1,573.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	10,717.95	12,070.61
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	6,656.91	5,963.29
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	6,923.74	7,532.18
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	15,513.21	14,740.70
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	9,637.58	11,215.47
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,467.23	9,008.58
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	31,647.31	0.00
394 State Career & Technical Ed Entitlement - Family & Consu		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	5,641.60
395 State Career & Technical Ed Entitlement - Technology Ed/		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	3,478.20



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0540 Twin Bridges K-12 Schools

14 - Retirement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
395	State Career & Technical Ed		Entitlement - Technology Ed/		
610	Adult Continuing Education Programs				
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	295.34	268.57
710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities		
			2XX Personal Services - Employee Benefits	1,656.13	1,590.11
720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics		
			2XX Personal Services - Employee Benefits	4,987.41	4,235.10
910	Food Services				
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	4,573.87	4,594.62
910	Budget Amendment				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	32,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				209,058.53	171,675.03

Schedule of Changes Worksheet

Beginning Fund Balance					32,500.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					211,137.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					171,675.03	(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)					71,962.66	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
206 Aggregate Reim/Indirects	
1510 Interest Earnings	1,266.45
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	16,080.00
206 Subtotal	17,346.45
276 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	2,105.00
363 Energy Cost Relief	
3630 OTO State Energy Cost Relief & Transportation	3,290.82
410 Miscellaneous Direct Federal Grant	
4100 Federal Miscellaneous Grants - Direct from Feds	195,808.76
612 Miscellaneous Direct Federal Grant	
4100 Federal Miscellaneous Grants - Direct from Feds	8,145.00
614 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	2,660.00
620 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	59,772.00
629 Advanced Placement	
4290 Title I, Part G, Advanced Placement	800.00
631 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	1,880.00
634 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	29,693.00
635 Title V Part A	
4350 Title V, Part A, Innovative Programs	1,344.00
651 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	5,501.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	328,346.03

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

PRC Program Function Object	2006 Value
206 Aggregate Reim/Indirects	



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0540 Twin Bridges K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
271 State and Federal Aggregate of Reimbursements/Indirect C	
25XX Support Services - Business	
6XX Supplies and Materials	2,980.39
7XX Property and Equipment Acquisition	14,377.00
	17,357.39
206 Subtotal	
276 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
6XX Supplies and Materials	2,105.00
410 Miscellaneous Direct Federal Grant	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	8,435.00
3XX Purchased Professional and Technical Services	146,816.23
5XX Other Purchased Services	24,945.45
6XX Supplies and Materials	4,703.08
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	10,909.00
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	8,145.00
	203,953.76
410 Subtotal	
614 Vo Ed All Career & Tech Ed Programs	
394 State Career & Technical Ed Entitlement - Family & Consu	
1XXX Instruction	
6XX Supplies and Materials	999.00
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
6XX Supplies and Materials	547.00
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	1,114.00



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0540 Twin Bridges K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
614 Subtotal	2,660.00
620 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	38,729.93
2XX Personal Services - Employee Benefits	11,240.05
3XX Purchased Professional and Technical Services	3,000.00
6XX Supplies and Materials	620.18
221X Improvement of Instruction Services	
5XX Other Purchased Services	2,847.84
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	3,334.00
620 Subtotal	59,772.00
629 Advanced Placement	
429 Title I, Part G, Advanced Placement	
1XXX Instruction	
6XX Supplies and Materials	800.00
631 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	1,775.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	105.00
631 Subtotal	1,880.00
634 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	5,836.02
5XX Other Purchased Services	2,669.61
6XX Supplies and Materials	19,117.37
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	1,657.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
634 Subtotal	29,280.00
635 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	1,682.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	75.00
635 Subtotal	1,757.00
651 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	5,501.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 325,066.15



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						37,252.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						328,346.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						325,066.15	(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	3,117.01	(4b)		-3,117.01	
							-3,117.01 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						37,415.83	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
206 Aggregate Reim/Indirects	17,346.45	17,357.39	-10.94
276 Gifted and Talented	2,105.00	2,105.00	0.00
363 Energy Cost Relief	3,290.82	0.00	3,290.82
410 Miscellaneous Direct Federal Grant	195,808.76	203,953.76	-8,145.00
612 Miscellaneous Direct Federal Grant	8,145.00	0.00	8,145.00
614 Vo Ed All Career & Tech Ed Programs	2,660.00	2,660.00	0.00
620 Title I, Part A, Improving Basic Programs	59,772.00	59,772.00	0.00
629 Advanced Placement	800.00	800.00	0.00
631 Title II, Part D, Ed Technology	1,880.00	1,880.00	0.00
634 Title II Part A	29,693.00	29,280.00	413.00
635 Title V Part A	1,344.00	1,757.00	-413.00
651 Vo Ed Carl Perkins Basic Grant	5,501.00	5,501.00	0.00
Total	328,346.03	325,066.15	3,279.88



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17 - Adult Education Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	8,723.15	16,601.71
1112	District Levy - Personal Property	5,109.38	10,109.55
1113	District Levy - Heavy Motor Vehicles	0.00	23.67
1114	District Levy - Pers Prop/Mobile Homes	137.01	260.16
1190	Penalties and Interest on Taxes	45.25	41.33
1510	Interest Earnings	107.12	505.60
3440	State HB20/SB417 Prop Tax Reimb	151.04	243.61

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

14,272.95 27,785.63

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

PRC Program Function Object		2005 Value	2006 Value
610	Adult Continuing Education Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	2,201.65	3,133.75
	2XX Personal Services - Employee Benefits	11.26	22.45
	6XX Supplies and Materials	2,788.09	5,101.93
	7XX Property and Equipment Acquisition	0.00	2,800.15
951	Budget Transfer		
	999 Undistributed		
	9999 Undistributed		
	971 Residual Equity Transfers Out	6,000.00	0.00

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

11,001.00 11,058.28



Trustees' Financial Summary

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17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance						3,503.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						27,785.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						11,058.28	(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)						20,230.49	(5)



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18 - Traffic Education Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	214.98	530.34
1982	Summer Session - Driver's Education Fees	2,125.00	2,625.00
3260	State Driver's Education Reimbursement	1,674.69	1,468.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,014.67	4,623.53

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

PRC Program Function Object		2005 Value	2006 Value
180	Summer School		
	1XXX Instruction		
	1XX Personal Services - Salaries	3,298.42	0.00
	2XX Personal Services - Employee Benefits	16.36	0.00
	6XX Supplies and Materials	289.34	0.00
1XX	Regular Education Programs - Elementary/Secondary		
	1XXX Instruction		
	1XX Personal Services - Salaries	0.00	3,541.83
	2XX Personal Services - Employee Benefits	0.00	25.37
	5XX Other Purchased Services	0.00	221.57
	6XX Supplies and Materials	0.00	846.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		3,604.12	4,635.16

Schedule of Changes Worksheet

Beginning Fund Balance		10,521.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		4,623.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		4,635.16	(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)		10,509.43	(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	252.52	536.45
5300 Operating Transfers from Other Funds	5,300.00	8,600.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,552.52	9,136.45

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	4,902.00	4,617.52
2XX Personal Services - Employee Benefits	24.32	29.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,926.32	4,647.37

Schedule of Changes Worksheet

Beginning Fund Balance	15,865.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,136.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,647.37	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	20,354.53	(5)



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28 - Technology Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	83.41	263.44
3281	State Technology Aid	6,019.04	9,332.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,102.45	9,596.17

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	2,000.00	0.00
	4XX Purchased Property Services	8,484.26	0.00
	6XX Supplies and Materials	0.00	5,042.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		10,484.26	5,042.95

Schedule of Changes Worksheet

Beginning Fund Balance					32.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9,596.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,042.95	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,585.47	(5)



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29 - Flexibility Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	1,710.68	4,880.97
3445	State Combined Fund School Block Grant	15,271.24	15,387.30
9710	Residual Equity Transfers In	0.00	85,000.00
950	Budget Transfer		
9710	Residual Equity Transfers In	59,700.00	0.00
951	Budget Transfer		
9710	Residual Equity Transfers In	6,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>82,681.92</u>	<u>105,268.27</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	964.45	0.00
6XX	Supplies and Materials	0.00	90,078.79
25XX	Support Services - Business		
5XX	Other Purchased Services	0.00	190.00
6XX	Supplies and Materials	0.00	14,006.66
26XX	Operation and Maintenance of Plant Services		
6XX	Supplies and Materials	0.00	14,067.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>964.45</u>	<u>118,343.30</u>



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29 - Flexibility Fund

Schedule of Changes Worksheet

Beginning Fund Balance					136,346.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					105,268.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					118,343.30	(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)					123,271.26	(5)



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50 - Debt Service Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	146,656.21	138,157.74
1112 District Levy - Personal Property	87,546.69	84,970.60
1113 District Levy - Heavy Motor Vehicles	0.00	194.08
1114 District Levy - Pers Prop/Mobile Homes	3,328.84	2,813.96
1190 Penalties and Interest on Taxes	1,214.40	602.58
1510 Interest Earnings	1,952.51	5,148.31
3120 State Guaranteed Tax Base Aid	6,089.71	9,546.31
3440 State HB20/SB417 Prop Tax Reimb	2,458.43	1,997.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	249,246.79	243,430.98

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Intere		
830 Special Assessments	0.00	249,180.00
840 Principal On Debt	115,000.00	0.00
850 Interest on Debt	133,492.50	0.00
860 Agent Fees/Issuance Costs	250.00	250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	248,742.50	249,430.00

Schedule of Changes Worksheet

Beginning Fund Balance	19,658.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	243,430.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	249,430.00	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	13,659.47	(5)



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61 - Building Reserve Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	15,954.17	15,047.11
1112	District Levy - Personal Property	9,377.18	9,251.26
1113	District Levy - Heavy Motor Vehicles	0.00	21.11
1114	District Levy - Pers Prop/Mobile Homes	304.26	306.33
1190	Penalties and Interest on Taxes	181.43	69.99
1510	Interest Earnings	1,577.38	2,088.43
3440	State HB20/SB417 Prop Tax Reimb	267.56	217.46
5200	Sale or Compensation for Loss of Assets	1,326.65	848.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>28,988.63</u>	<u>27,850.63</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
4XXX	Facilities Acquisition and Construction Services		
	4XX Purchased Property Services	7,677.36	10,604.81
	6XX Supplies and Materials	19,064.67	0.00
	7XX Property and Equipment Acquisition	89,477.00	4,447.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>116,219.03</u>	<u>15,052.34</u>

Schedule of Changes Worksheet

Beginning Fund Balance		49,796.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		27,850.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		15,052.34	(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)		62,594.33	(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
1700 Student Extracurricular Activity Receipts	76,701.71	92,877.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	76,701.71	92,877.39

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	82,636.62	96,229.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	82,636.62	96,229.24

Schedule of Changes Worksheet

Beginning Fund Balance	45,390.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	92,877.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	96,229.24	(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)	42,038.62	(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	31,225.00	33,579.00
XX	39X 1XXX	112 Certified Teacher Staff Salaries	102,543.67	111,448.66
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	561,198.25	709,894.27
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	3,038.39
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	73,156.92	85,116.94
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	90,894.57	4,447.53
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	3,324.80
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	33,290.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	33,290.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	11,095.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	47,937.64
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	88,499.91
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding in FY2008 Maximum Budget: 100%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	59,580.75	0.00	0.00	0.00	
280	1XXX	2XX	11,224.24	0.00	0.00	0.00	
280	1XXX	3XX	2,438.75	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	503.20	0.00	0.00	0.00	
280	1XXX	6XX	1,092.77	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	13,660.20	0.00	0.00	0.00	
Totals			88,499.91	0.00	0.00	0.00	88,499.91



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

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



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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	20,401.00	0.00	0.00	0.00	20,401.00
Buildings	3,444,616.57	0.00	0.00	0.00	3,444,616.57
Machinery And Equipment	282,753.00	0.00	86,500.00	101,740.00	267,513.00
Totals at historical cost	3,747,770.57	0.00	86,500.00	101,740.00	3,732,530.57
Governmental activities, capital assets, net	3,747,770.57	0.00	86,500.00	101,740.00	3,732,530.57

* 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)	109,397.00	0.00	0.00
Transportation (27XX)	45,936.00	0.00	0.00
Extracurricular (34XX, 35XX)	877.00	0.00	0.00
Total Depreciation for FY2006	156,210.00	0.00	0.00



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
General Obligation Bonds:							
6/15/2002 Issue	1,522,500.00	0.00	60,000.00	0.00	1,462,500.00	62,500.00	1,400,000.00
6/15/2002 Issue	1,522,500.00	0.00	60,000.00	0.00	1,462,500.00	62,500.00	1,400,000.00
Compensated	130,759.00	92,506.06	0.00	0.00	223,265.06	7,940.52	215,324.54
Total Governmental Activity							
Long-Term Liabilities	3,175,759.00	92,506.06	120,000.00	0.00	3,148,265.06	132,940.52	3,015,324.54

* 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.