



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison 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 Judith Ward

Phone #: (406) 685-3428

(Signature)

(Date)

Chair, Board of Trustees MaryLou Freese

(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.



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison K-12 Schools

PRC	Title	Project Type	Project Number	CFDA #
015	Interest	LOCAL		
019	Miscellaneous	LOCAL		
026	N.W. Bankruptcy	LOCAL	Local	
124	REAP Grant	FEDERAL	S358A040529	84.358A
144	Title II Part A	FEDERAL	28-0543-14-05	84.367
164	Title IV Safe and Drug-Free Schools	FEDERAL	28-0543-16-05	84.186A
284	Special Ed. Coop. Reimbursement	LOCAL		
314	Title I Part A	FEDERAL	28-0543-31-05	84.010A
357	MAC Reimbursement	LOCAL		
363	Energy Cost Relief	STATE	State	
365	Gifted and Talented	STATE	28-0543-13-05	State
394	Title V Part A	FEDERAL	28-0543-39-05	84.298
604	Title II Part D	FEDERAL	28-0543-29-05	84.298
824	Vo Ed Carl Perkins Basic Grant	FEDERAL	28-0543-81-05	84.048A
865	Vo Ed Tech Ed/Industrial Arts	STATE	STATE	State
895	Turner Foundation Grant	LOCAL		



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison K-12 Schools

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)	83,539.42	11,289.87	238,317.39	11,739.13
02	Taxes Receivable - Real and Personal (120-149)	16,727.90	4,105.12	2,208.57	
03	Taxes Receivable - Protested (150-159)	9,998.59	2,463.28	1,309.10	
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	110,265.91	17,858.27	241,835.06	11,739.13
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	26,726.49	6,568.40	3,517.67	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	26,726.49	6,568.40	3,517.67	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	83,539.42	11,289.87	238,317.39	11,739.13
52	TOTAL FUND BALANCE/EQUITY	83,539.42	11,289.87	238,317.39	11,739.13
53	TOTAL LIABILITIES AND FUND BALANCE	110,265.91	17,858.27	241,835.06	11,739.13



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison K-12 Schools

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)		55,442.12	17,143.59	
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		55,442.12	17,143.59	
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)		55,442.12	17,143.59	
52	TOTAL FUND BALANCE/EQUITY		55,442.12	17,143.59	
53	TOTAL LIABILITIES AND FUND BALANCE		55,442.12	17,143.59	



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison K-12 Schools

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)	2,302.12			5,214.35
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	2,302.12			5,214.35
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	2,302.12			5,214.35
52	TOTAL FUND BALANCE/EQUITY	2,302.12			5,214.35
53	TOTAL LIABILITIES AND FUND BALANCE	2,302.12			5,214.35



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison K-12 Schools

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison K-12 Schools

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)	2,709.99	1,758.79		-1,995.86
02	Taxes Receivable - Real and Personal (120-149)				5,734.74
03	Taxes Receivable - Protested (150-159)				3,406.94
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	2,709.99	1,758.79		7,145.82
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				9,141.68
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				9,141.68
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)	2,709.99	1,758.79		-1,995.86
52	TOTAL FUND BALANCE/EQUITY	2,709.99	1,758.79		-1,995.86
53	TOTAL LIABILITIES AND FUND BALANCE	2,709.99	1,758.79		7,145.82



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison K-12 Schools

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)	21.79	2,531.41		
02	Taxes Receivable - Real and Personal (120-149)		24.96		
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	21.79	2,556.37		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		24.96		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		24.96		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	21.79	2,531.41		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	21.79	2,531.41		
53	TOTAL LIABILITIES AND FUND BALANCE	21.79	2,556.37		



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison K-12 Schools

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison K-12 Schools

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison K-12 Schools

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)	5,171.58		40,029.14	
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	5,171.58		40,029.14	
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	5,171.58		40,029.14	
53	TOTAL LIABILITIES AND FUND BALANCE	5,171.58		40,029.14	



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison K-12 Schools

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)	26,419.34	13,219.21		
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	26,419.34	13,219.21		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	26,419.34	13,219.21		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	26,419.34	13,219.21		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	26,419.34	13,219.21		



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison K-12 Schools

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison K-12 Schools

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison K-12 Schools

01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	130,054.91	148,619.58
1112 District Levy - Personal Property	76,150.19	77,945.21
1113 District Levy - Heavy Motor Vehicles	3,032.45	1,664.47
1114 District Levy - Pers Prop/Mobile Homes	2,632.21	2,797.98
1190 Penalties and Interest on Taxes	597.22	817.55
1510 Interest Earnings	1,880.91	3,579.56
1900 Other Revenue from Local Sources	0.00	77.34
3110 Direct State Aid	423,860.88	436,754.68
3115 State Spec Ed Allowable Cost Pymt to Districts	18,643.20	18,312.54
3120 State Guaranteed Tax Base Aid	137,826.20	156,395.88
3440 State HB20/SB417 Prop Tax Reimb	1,429.40	1,338.23
3444 State School Block Grant	31,197.74	31,434.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	827,305.31	879,737.86

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	356,334.24	392,367.25
2XX Personal Services - Employee Benefits	64,695.49	59,827.68
3XX Purchased Professional and Technical Services	10,232.95	0.00
4XX Purchased Property Services	3,511.52	2,822.30
5XX Other Purchased Services	1,058.98	806.63
6XX Supplies and Materials	18,512.45	23,750.06
8XX Other Expenditures	6,118.40	5,932.60
21XX Support Services - Students		
1XX Personal Services - Salaries	0.00	13,776.32
6XX Supplies and Materials	0.00	1,955.71
8XX Other Expenditures	0.00	250.00
222X Educational Media Services		
1XX Personal Services - Salaries	11,824.01	0.00
6XX Supplies and Materials	1,985.52	0.00
8XX Other Expenditures	535.00	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	14,583.94	15,007.47
2XX Personal Services - Employee Benefits	4,790.79	4,890.22
3XX Purchased Professional and Technical Services	5,760.00	3,731.80
4XX Purchased Property Services	192.56	408.69
5XX Other Purchased Services	12,919.79	9,747.40



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison K-12 Schools

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	4,059.77	3,675.91
		8XX	Other Expenditures	5,293.50	5,802.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	37,500.00	39,500.04
		2XX	Personal Services - Employee Benefits	4,024.80	4,230.80
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	19,206.00	24,844.80
		2XX	Personal Services - Employee Benefits	4,197.44	3,948.34
		3XX	Purchased Professional and Technical Services	0.00	4,440.00
		8XX	Other Expenditures	0.00	1,760.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	36,193.11	39,227.72
		2XX	Personal Services - Employee Benefits	9,973.66	11,100.79
		4XX	Purchased Property Services	53,887.93	60,931.17
		5XX	Other Purchased Services	16,971.00	16,396.00
		6XX	Supplies and Materials	11,702.79	12,874.35
		8XX	Other Expenditures	356.00	830.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	26,745.64	32,968.03
		2XX	Personal Services - Employee Benefits	8,847.59	12,906.62
		5XX	Other Purchased Services	1,466.41	1,356.15
		6XX	Supplies and Materials	363.70	498.81
		8XX	Other Expenditures	145.00	426.43
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	0.00	1,922.00
329	State Miscellaneous Grants				
	1XXX	Instruction			
		6XX	Supplies and Materials	389.24	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		6XX	Supplies and Materials	0.00	500.00
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	25,189.79	0.00
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	6,324.00	9,369.72



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison K-12 Schools

01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
710	School Sponsored		Extracurricular Activities		
720	School Sponsored		Athletics		
	27XX		Student Transportation Services		
		5XX	Other Purchased Services	0.00	18,575.65
	35XX		Extracurricular - Athletics		
		1XX	Personal Services - Salaries	20,630.50	17,315.52
		2XX	Personal Services - Employee Benefits	517.53	783.20
		5XX	Other Purchased Services	32.28	2,871.13
		6XX	Supplies and Materials	842.89	291.50
		8XX	Other Expenditures	278.50	3,540.00
910	Food Services				
	31XX		Food Services		
		1XX	Personal Services - Salaries	16,240.46	16,408.60
		2XX	Personal Services - Employee Benefits	1,829.46	2,556.79
999	Undistributed				
	61XX		Operating Transfers to Other Funds		
		910	Operating Transfers to Other Funds	806.88	3,500.00
910	Budget Amendment				
	1XX		Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction		
		1XX	Personal Services - Salaries	2,762.02	0.00
		6XX	Supplies and Materials	15,000.00	0.00
720	School Sponsored		Athletics		
	35XX		Extracurricular - Athletics		
		5XX	Other Purchased Services	5,000.00	0.00
			910 Subtotal	<u>22,762.02</u>	<u>0.00</u>
			Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u><u>849,833.53</u></u>	<u><u>890,626.20</u></u>



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison K-12 Schools

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					94,427.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					879,737.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					890,626.20	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					83,539.42	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison 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	27,248.62	36,512.26
1112 District Levy - Personal Property	17,022.52	18,838.54
1113 District Levy - Heavy Motor Vehicles	631.96	407.82
1114 District Levy - Pers Prop/Mobile Homes	662.24	641.62
1190 Penalties and Interest on Taxes	136.07	180.88
1510 Interest Earnings	280.10	381.55
2220 County On-Schedule Trans Reimb	20,654.63	20,655.00
3210 State On-Schedule Trans Reimb	20,654.63	20,655.00
3440 State HB20/SB417 Prop Tax Reimb	297.63	329.69
3444 State School Block Grant	1,430.59	1,441.46

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

89,018.99 100,043.82

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	5,321.72	1,200.00
27XX Student Transportation Services		
3XX Purchased Professional and Technical Services	1,896.05	12,975.72
5XX Other Purchased Services	88,632.23	91,755.15

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

95,850.00 105,930.87



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison K-12 Schools

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						17,176.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						100,043.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						105,930.87	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						11,289.87	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison 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	22,840.66	19,604.34
1112 District Levy - Personal Property	13,764.73	9,390.39
1113 District Levy - Heavy Motor Vehicles	530.40	217.75
1114 District Levy - Pers Prop/Mobile Homes	504.31	1,655.26
1190 Penalties and Interest on Taxes	118.42	131.73
1510 Interest Earnings	4,522.28	9,017.23
3440 State HB20/SB417 Prop Tax Reimb	249.92	175.21
6100 Material Prior Period Revenue Adjustments	-828.87	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	41,701.85	40,191.91

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	0.00	950.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	950.00

Schedule of Changes Worksheet

Beginning Fund Balance	199,075.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	40,191.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	950.00	(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)	238,317.39	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison 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	168.51	411.00
1611	National School Lunch Program	20,402.36	0.00
1621	Lunch Sales	0.00	17,984.45
1632	Daily Adult Sales	1,959.15	2,176.90
1900	Other Revenue from Local Sources	4,831.08	5,119.24
3220	State Food Services Match	170.27	0.00
4550	Federal Child Nutrition	20,801.48	19,331.27

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

48,332.85	45,022.86
-----------	-----------

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	6,856.38	7,015.63
2XX Personal Services - Employee Benefits	6,369.12	6,369.30
5XX Other Purchased Services	100.00	0.00
6XX Supplies and Materials	29,574.03	30,343.10

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

42,899.53	43,728.03
-----------	-----------

Schedule of Changes Worksheet

Beginning Fund Balance	10,444.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	45,022.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	43,728.03	(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)	11,739.13	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison 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	962.88	1,717.82
2240 County Retirement Distribution	73,920.08	97,228.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	74,882.96	98,946.24

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	56,017.82	60,365.68
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	0.00	2,419.56
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,621.44	0.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	2,107.39	2,168.54
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	5,669.99	5,972.40
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,838.52	1,876.77
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	5,217.14	5,572.29
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,307.63	4,486.24
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	0.00	1,634.18
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	953.52	1,437.10
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	2,294.48	1,943.19
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	3,145.63	3,283.62



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison K-12 Schools

14 - Retirement Fund

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	85,173.56	91,159.57

Schedule of Changes Worksheet

Beginning Fund Balance	47,655.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	98,946.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	91,159.57	(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)	55,442.12	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
015 Interest	
1510 Interest Earnings	799.75
019 Miscellaneous	
1900 Other Revenue from Local Sources	4,572.53
124 REAP Grant	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,890.00
144 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	10,245.00
164 Title IV Safe and Drug-Free Schools	
3290 State - Other State Grants	1,769.00
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	8,645.00
164 Subtotal	10,414.00
284 Special Ed. Coop. Reimbursement	
3610 Services for Significant Needs Students	12,500.00
314 Title I Part A	
4200 Title I, Part A, Improving Basic Programs	28,215.00
357 MAC Reimbursement	
3355 Medicaid - Miscellaneous	2,549.83
363 Energy Cost Relief	
3630 OTO State Energy Cost Relief & Transportation	1,746.15
365 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	2,105.00
394 Title V Part A	
4350 Title V, Part A, Innovative Programs	846.00
604 Title II Part D	
4310 Title II, Part D, Educational Technology	862.00
824 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,528.00
865 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	703.00
895 Turner Foundation Grant	
1920 Contributions/Donations from Private Sources	10,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	101,976.26

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
026 N.W. Bankruptcy	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	70.58
124 REAP Grant	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	13,890.00
144 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	8,788.00
2XX Personal Services - Employee Benefits	1,456.67
6XX Supplies and Materials	0.33
144 Subtotal	10,245.00
164 Title IV Safe and Drug-Free Schools	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	1,769.00
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	6,445.00
164 Subtotal	8,214.00
284 Special Ed. Coop. Reimbursement	
280 Special Education - Local and State	
1XXX Instruction	
5XX Other Purchased Services	405.17
6XX Supplies and Materials	1,285.25
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	12,668.97
284 Subtotal	14,359.39



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
314 Title I Part A	
421 Title I, Part A, Accountability	
1XXX Instruction	
1XX Personal Services - Salaries	23,692.63
2XX Personal Services - Employee Benefits	3,570.08
6XX Supplies and Materials	952.29
	28,215.00
314 Subtotal	
365 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
5XX Other Purchased Services	239.15
6XX Supplies and Materials	1,560.85
8XX Other Expenditures	305.00
	2,105.00
365 Subtotal	
394 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	846.00
604 Title II Part D	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	862.00
824 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	378.66
8XX Other Expenditures	2,149.34
	2,528.00
824 Subtotal	
865 Vo Ed Tech Ed/Industrial Arts	
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
6XX Supplies and Materials	318.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	385.00
	703.00
865 Subtotal	
895 Turner Foundation Grant	
890 Other Community Services	
33XX Community Services	
5XX Other Purchased Services	7,283.00
6XX Supplies and Materials	1,852.26
	9,135.26
895 Subtotal	
	91,173.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 91,173.23



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison K-12 Schools

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					6,340.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					101,976.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					91,173.23	(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)					17,143.59	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
015 Interest	799.75	0.00	799.75
019 Miscellaneous	4,572.53	0.00	4,572.53
026 N.W. Bankruptcy	0.00	70.58	-70.58
124 REAP Grant	13,890.00	13,890.00	0.00
144 Title II Part A	10,245.00	10,245.00	0.00
164 Title IV Safe and Drug-Free Schools	10,414.00	8,214.00	2,200.00
284 Special Ed. Coop. Reimbursement	12,500.00	14,359.39	-1,859.39
314 Title I Part A	28,215.00	28,215.00	0.00
357 MAC Reimbursement	2,549.83	0.00	2,549.83
363 Energy Cost Relief	1,746.15	0.00	1,746.15
365 Gifted and Talented	2,105.00	2,105.00	0.00
394 Title V Part A	846.00	846.00	0.00
604 Title II Part D	862.00	862.00	0.00
824 Vo Ed Carl Perkins Basic Grant	2,528.00	2,528.00	0.00
865 Vo Ed Tech Ed/Industrial Arts	703.00	703.00	0.00
895 Turner Foundation Grant	10,000.00	9,135.26	864.74
Total	<u>101,976.26</u>	<u>91,173.23</u>	<u>10,803.03</u>



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison K-12 Schools

18 - Traffic Education Fund

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

PRC Revenue		2005 Value	2006 Value
1311	Driver's Education Fees	1,650.00	1,550.00
1510	Interest Earnings	18.83	43.28
1900	Other Revenue from Local Sources	0.00	63.68
3260	State Driver's Education Reimbursement	1,088.56	1,381.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,757.39</u>	<u>3,038.79</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	1XX Personal Services - Salaries	3,200.00	2,500.00
	4XX Purchased Property Services	115.00	118.58
	6XX Supplies and Materials	285.37	424.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>3,600.37</u>	<u>3,043.14</u>

Schedule of Changes Worksheet

Beginning Fund Balance				2,306.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				3,038.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				3,043.14	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				2,302.12	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison K-12 Schools

21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	65.78	124.08
5300 Operating Transfers from Other Funds	806.88	3,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	872.66	3,624.08

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	909.99	2,028.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	909.99	2,028.49

Schedule of Changes Worksheet

Beginning Fund Balance	3,618.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,624.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,028.49	(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)	5,214.35	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison K-12 Schools

28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	52.20	109.28
3281 State Technology Aid	3,766.90	5,903.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,819.10	6,012.54

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

PRC Program Function Object	2005 Value	2006 Value
465 Federal Miscellaneous Grants from OPI		
1XXX Instruction		
4XX Purchased Property Services	2,831.24	286.40
6XX Supplies and Materials	2,220.27	3,776.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,051.51	4,062.72

Schedule of Changes Worksheet

Beginning Fund Balance	760.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,012.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,062.72	(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)	2,709.99	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison K-12 Schools

29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	77.78	134.46
3445 State Combined Fund School Block Grant	5,277.98	5,318.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,355.76	5,452.55

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	1,643.11	2,781.98
8XX Other Expenditures	0.00	4,814.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,643.11	7,596.24

Schedule of Changes Worksheet

Beginning Fund Balance	3,902.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,452.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,596.24	(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)	1,758.79	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison K-12 Schools

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	52,745.16	49,700.81
1112 District Levy - Personal Property	32,571.21	27,267.25
1113 District Levy - Heavy Motor Vehicles	1,258.30	570.47
1114 District Levy - Pers Prop/Mobile Homes	1,176.59	1,039.23
1190 Penalties and Interest on Taxes	247.16	306.47
1510 Interest Earnings	1,170.37	397.44
3120 State Guaranteed Tax Base Aid	7,421.29	8,978.68
3440 State HB20/SB417 Prop Tax Reimb	592.89	456.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>97,182.97</u>	<u>88,716.67</u>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Intere		
840 Principal On Debt	106,735.00	104,860.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>106,735.00</u>	<u>104,860.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance		14,147.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		88,716.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		104,860.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		-1,995.86	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison K-12 Schools

60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	2.84	0.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2.84	0.84

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	387.00	0.00
6XX Supplies and Materials	236.18	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	623.18	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	20.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.84	(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)
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)
	21.79	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison K-12 Schools

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	7,733.75	156.40
1112 District Levy - Personal Property	4,444.35	568.73
1113 District Levy - Heavy Motor Vehicles	180.62	0.89
1114 District Levy - Pers Prop/Mobile Homes	147.75	74.48
1190 Penalties and Interest on Taxes	34.93	23.46
1510 Interest Earnings	812.66	749.82
3440 State HB20/SB417 Prop Tax Reimb	85.17	0.00
9710 Residual Equity Transfers In	0.00	950.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>13,439.23</u>	<u>2,523.78</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	12,559.55	18,248.81
6XX Supplies and Materials	0.00	9,386.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>12,559.55</u>	<u>27,635.77</u>

Schedule of Changes Worksheet

Beginning Fund Balance		27,643.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,523.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		27,635.77	(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)		2,531.41	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison K-12 Schools

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	168.13	172.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>168.13</u>	<u>172.03</u>

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		
870 Student Scholarships	250.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>250.00</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance		4,999.55 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		172.03 (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
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (4)
		5,171.58 (5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison K-12 Schools

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	96,923.24	87,699.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	96,923.24	87,699.23

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	91,299.76	89,793.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	91,299.76	89,793.95

Schedule of Changes Worksheet

Beginning Fund Balance	42,123.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	87,699.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	89,793.95	(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)	40,029.14	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison K-12 Schools

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	17,350.25	32,968.03
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	359,834.75	406,143.57
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	15,892.33	12,353.86
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	388.47	702.78
XX	XXX 26XX	41X Energy Utility Services	53,887.39	54,449.28
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



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison K-12 Schools

Special Education Allowable Cost Payments:

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

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,824.98
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	25,167.26
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	49,651.61
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%



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison K-12 Schools

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	32,968.03	0.00	0.00	0.00	
280	1XXX	2XX	12,906.62	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	1,356.15	0.00	0.00	0.00	
280	1XXX	6XX	498.81	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	1,922.00	0.00	0.00	0.00	
Totals			49,651.61	0.00	0.00	0.00	49,651.61



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison K-12 Schools

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.*



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison K-12 Schools

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	1,500.00	0.00	0.00	0.00	1,500.00
Buildings	2,050,000.00	0.00	0.00	0.00	2,050,000.00
Machinery And Equipment	189,817.00	0.00	8,400.00	0.00	198,217.00
Totals at historical cost	2,241,317.00	0.00	8,400.00	0.00	2,249,717.00
Less Accumulated depreciation for:					
Building Accum	997,160.00	0.00	28,540.00	0.00	1,025,700.00
Machinery And Equipment Accum	92,861.00	0.00	25,785.50	0.00	118,646.50
Total accumulated depreciation	1,090,021.00	0.00	54,325.50	0.00	1,144,346.50
Governmental activities, capital assets, net	1,151,296.00	0.00	-45,925.50	0.00	1,105,370.50

* 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.



Trustees' Financial Summary

FY2005-06

Submit ID: 0543-48201149

28 Madison County

**** Recalculated ****

0543 Harrison K-12 Schools

	(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:							
10/15/2003 Issue	461,895.00	0.00	46,480.00	0.00	415,415.00	46,480.00	368,935.00
10/15/2003 Issue	333,105.00	0.00	33,520.00	0.00	299,585.00	33,520.00	266,065.00
Capital	6,300.00	2,100.00	0.00	0.00	8,400.00	0.00	8,400.00
Compensated	40,856.00	2,383.86	0.00	0.00	43,239.86	0.00	43,239.86
Total Governmental Activity							
Long-Term Liabilities	842,156.00	4,483.86	80,000.00	0.00	766,639.86	80,000.00	686,639.86

* 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.