



Trustees' Financial Summary

FY2005-06

Submit ID: 0548-45350579

29 McCone County
0548 Circle H S

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk Della Van Horn

Phone #: (406) 485-3600

(Signature)

(Date)

Chair, Board of Trustees Jay Wright

(Signature)

(Date)

County Superintendent Jackie Becker

(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 #
007	Vo Ed State All Prgms	STATE	state	State
009	Accelerated LGST	STATE	state	State
016	PVSS TRANSFER	LOCAL		
020	pta donation	LOCAL	local	local
023	flex refund	LOCAL		
026	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A040528	84.358A
030	Vo Ed All Career & Tech Ed Programs	STATE	CTE2003FES	State
035	EMTEC	FEDERAL	FEDERAL	84.318
036	State OTO Energy Cost Relief and Transportation	STATE	state	State
117	STW SALE (School to Work)	LOCAL	LOCAL	LOCAL
826	Vo Ed Carl Perkins Basic Grant	FEDERAL	2905488105BG	84.048A



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	219,967.96	30,531.65	1,290.62	1,330.54
02	Taxes Receivable - Real and Personal (120-149)	29,262.60	4,073.89		
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)				5,656.03
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	249,230.56	34,605.54	1,290.62	6,986.57
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	29,262.60	4,073.89		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	29,262.60	4,073.89		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				5,656.03
37	Reserve for Encumbrances (953)	1,879.58			
48	Fund Balance for Budget (961-970)	218,088.38	30,531.65	1,290.62	1,330.54
52	TOTAL FUND BALANCE/EQUITY	219,967.96	30,531.65	1,290.62	6,986.57
53	TOTAL LIABILITIES AND FUND BALANCE	249,230.56	34,605.54	1,290.62	6,986.57



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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)	5,120.79	28,780.53	27,601.41	8,046.06
02	Taxes Receivable - Real and Personal (120-149)	2,343.21			555.96
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)				
20	TOTAL ASSETS AND OTHER DEBITS	7,464.00	28,780.53	27,601.41	8,602.02
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,343.21			555.96
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,343.21			555.96
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	5,120.79	28,780.53	27,601.41	8,046.06
52	TOTAL FUND BALANCE/EQUITY	5,120.79	28,780.53	27,601.41	8,046.06
53	TOTAL LIABILITIES AND FUND BALANCE	7,464.00	28,780.53	27,601.41	8,602.02



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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)	3,924.66		315.00	5,500.00
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,020.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,944.66		315.00	5,500.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	4,944.66		315.00	5,500.00
52	TOTAL FUND BALANCE/EQUITY	4,944.66		315.00	5,500.00
53	TOTAL LIABILITIES AND FUND BALANCE	4,944.66		315.00	5,500.00



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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)	20,591.09	21,370.97		
02	Taxes Receivable - Real and Personal (120-149)	806.11			
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	21,397.20	21,370.97		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	806.11			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	806.11			
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)	20,591.09	21,370.97		
52	TOTAL FUND BALANCE/EQUITY	20,591.09	21,370.97		
53	TOTAL LIABILITIES AND FUND BALANCE	21,397.20	21,370.97		



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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)	8.38	119,664.07		
02	Taxes Receivable - Real and Personal (120-149)		4,498.24		
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	8.38	124,162.31		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		4,498.24		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		4,498.24		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	8.38	119,664.07		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	8.38	119,664.07		
53	TOTAL LIABILITIES AND FUND BALANCE	8.38	124,162.31		



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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)			19,431.37	
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			19,431.37	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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			19,431.37	
53	TOTAL LIABILITIES AND FUND BALANCE			19,431.37	



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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)	30,277.42	134,310.39		
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	30,277.42	134,310.39		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	30,277.42	134,310.39		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	30,277.42	134,310.39		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	30,277.42	134,310.39		



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



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



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01 - General Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	287,605.48	284,735.71
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	20,550.03	14,123.99
1190	Penalties and Interest on Taxes	3,294.14	2,566.17
1320	Tuition from Schl Dists Within State	1,074.00	0.00
1510	Interest Earnings	6,467.03	11,698.02
1900	Other Revenue from Local Sources	1,039.16	3,847.51
3110	Direct State Aid	318,570.20	317,017.09
3115	State Spec Ed Allowable Cost Pymt to Districts	15,310.31	17,720.73
3120	State Guaranteed Tax Base Aid	25,983.29	38,969.72
3440	State HB20/SB417 Prop Tax Reimb	10,196.88	7,473.86
3444	State School Block Grant	59,422.82	59,874.43
3460	Montana Oil and Gas Tax	3,283.06	6,338.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		752,796.40	764,365.72

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	223,837.71	234,908.76
2XX	Personal Services - Employee Benefits	44,115.02	36,928.36
3XX	Purchased Professional and Technical Services	2,694.69	1,128.64
4XX	Purchased Property Services	3,047.44	3,738.62
5XX	Other Purchased Services	4,227.96	1,668.54
6XX	Supplies and Materials	35,447.78	25,344.09
7XX	Property and Equipment Acquisition	6,250.00	0.00
8XX	Other Expenditures	2,275.43	3,116.69
21XX	Support Services - Students		
1XX	Personal Services - Salaries	12,267.96	11,244.67
2XX	Personal Services - Employee Benefits	1,298.91	1,586.97
6XX	Supplies and Materials	2,221.24	1,505.94
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	22,083.30	27,000.00
2XX	Personal Services - Employee Benefits	8,180.75	9,921.06
3XX	Purchased Professional and Technical Services	1,950.00	1,950.00
5XX	Other Purchased Services	15,087.65	2,156.23
8XX	Other Expenditures	4,810.74	7,475.78
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	50,596.26	49,530.18
2XX	Personal Services - Employee Benefits	8,380.90	10,065.47



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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				
	24XX	Support Services - School Administration			
		5XX	Other Purchased Services	917.09	1,135.74
		6XX	Supplies and Materials	2,626.72	848.05
		810	Dues and Fees	502.00	200.75
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	14,243.57	15,998.56
		6XX	Supplies and Materials	1,816.09	1,863.91
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	47,449.33	51,838.60
		2XX	Personal Services - Employee Benefits	8,143.01	8,577.20
		3XX	Purchased Professional and Technical Services	0.00	2,713.60
		4XX	Purchased Property Services	39,211.88	27,780.42
		5XX	Other Purchased Services	2,331.63	13,386.04
		6XX	Supplies and Materials	42,560.38	33,176.78
		8XX	Other Expenditures	17.53	163.10
	27XX	Student Transportation Services			
		4XX	Purchased Property Services	199.95	823.24
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	33,242.88	41,426.57
		2XX	Personal Services - Employee Benefits	2,422.72	1,332.26
		4XX	Purchased Property Services	0.00	595.00
		5XX	Other Purchased Services	0.00	134.76
		6XX	Supplies and Materials	1,076.48	919.71
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	1,311.86	1,250.98
329	State Miscellaneous Grants				
	1XXX	Instruction			
		6XX	Supplies and Materials	3,282.17	9,465.25
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	19,446.52	23,439.72
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	38,816.00	39,066.75
		5XX	Other Purchased Services	5,426.02	12,733.08
		6XX	Supplies and Materials	3,639.32	2,024.33
		8XX	Other Expenditures	5,759.90	8,091.51



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Submit ID: 0548-45350579

29 McCone County

0548 Circle H S

01 - General Fund

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	7,682.32	8,768.68
2XX Personal Services - Employee Benefits	530.07	2,556.48
6XX Supplies and Materials	3,038.59	2,279.43
8XX Other Expenditures	406.16	550.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	734,873.93	742,411.30

Schedule of Changes Worksheet

Beginning Fund Balance	201,583.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	764,365.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	742,411.30	(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 1,879.58 Less Last Year 5,450.00	(4b)	-3,570.42
		-3,570.42 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	219,967.96	(5)



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10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	44,868.90	42,885.71
1190 Penalties and Interest on Taxes	427.53	359.45
1510 Interest Earnings	242.76	609.39
2220 County On-Schedule Trans Reimb	35,656.32	34,968.48
3210 State On-Schedule Trans Reimb	35,656.32	34,968.48
3440 State HB20/SB417 Prop Tax Reimb	1,496.92	1,072.99
3444 State School Block Grant	5,490.93	5,532.66
3460 Montana Oil and Gas Tax	322.45	919.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	124,162.13	121,316.43

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	5,711.53	0.00
5XX Other Purchased Services	114,642.33	117,842.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	120,353.86	117,842.10

Schedule of Changes Worksheet

Beginning Fund Balance	27,057.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	121,316.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	117,842.10	(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)	30,531.65	(5)



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11 - Bus Depreciation Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	33.67	62.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	33.67	62.80

Schedule of Changes Worksheet

Beginning Fund Balance	1,227.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	62.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,290.62	(5)



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12 - School Food Services Fund

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

PRC Revenue		2005 Value	2006 Value
1611	National School Lunch Program	43,152.05	42,117.30
1632	Daily Adult Sales	3,284.60	1,041.04
1634	Daily Ala Carte Sales	6,156.80	8,154.81
3220	State Food Services Match	300.69	0.00
4550	Federal Child Nutrition	25,928.42	29,890.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		78,822.56	81,203.55

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	43,936.38	47,674.65
2XX Personal Services - Employee Benefits	6,008.99	5,516.47
6XX Supplies and Materials	27,174.23	31,810.62
8XX Other Expenditures	1,566.66	837.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	78,686.26	85,839.00

Schedule of Changes Worksheet

Beginning Fund Balance		11,839.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		81,203.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		85,839.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	5,656.03	Less Last Year	5,873.18
			(4a)
			-217.15
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
			0.00
			-217.15
			(4)
Ending Fund Balance (1 + 2 - 3 + 4)		6,986.57	(5)



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13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	24,024.33	24,970.25
1190 Penalties and Interest on Taxes	180.81	155.04
1510 Interest Earnings	343.72	535.94
3440 State HB20/SB417 Prop Tax Reimb	792.14	628.38
3460 Montana Oil and Gas Tax	360.42	514.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25,701.42	26,804.20

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	26,801.45	26,850.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	26,801.45	26,850.00

Schedule of Changes Worksheet

Beginning Fund Balance		5,166.59 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		26,804.20 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		26,850.00 (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)		5,120.79 (5)



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14 - Retirement Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	711.11	1,190.98
1900	Other Revenue from Local Sources	6.25	0.00
2240	County Retirement Distribution	68,969.89	71,222.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>69,687.25</u>	<u>72,413.56</u>

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

PRC Program Function Object	2005 Value	2006 Value
180 Summer School		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	339.21
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	32,214.30	33,965.39
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,765.58	1,625.86
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,178.19	3,903.92
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	7,281.72	7,161.55
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,049.91	2,313.23
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	6,828.82	7,806.20
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	821.99	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,784.25	5,989.86
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	795.46
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	5,586.32	5,648.65



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14 - Retirement Fund

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	7,428.86	8,161.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	71,939.94	77,710.45

Schedule of Changes Worksheet

Beginning Fund Balance	34,077.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	72,413.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	77,710.45	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	28,780.53	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
007 Vo Ed State All Prgms	
3900 State Career & Technical Ed Entitlement	1,357.00
016 PVSS TRANSFER	
5700 Resources Transferred from Other School Districts or Cooperatives	9,644.50
023 flex refund	
1900 Other Revenue from Local Sources	207.82
026 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,451.01
035 EMTEC	
5700 Resources Transferred from Other School Districts or Cooperatives	1,355.50
036 State OTO Energy Cost Relief and Transportation	
3630 OTO State Energy Cost Relief & Transportation	1,168.58
117 STW SALE (School to Work)	
1945 Fees - Users/Resale of Supplies	25,828.80
826 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	7,549.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	58,562.21

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

PRC Program Function Object	2006 Value
007 Vo Ed State All Prgms	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	953.34
009 Accelerated LGST	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	740.03
016 PVSS TRANSFER	
280 Special Education - Local and State	
1XXX Instruction	
5XX Other Purchased Services	1,148.80
6XX Supplies and Materials	8,495.70



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
016 Subtotal	9,644.50
026 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
3XX Purchased Professional and Technical Services	8,116.17
6XX Supplies and Materials	3,334.84
026 Subtotal	11,451.01
035 EMTEC	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	1,355.50
117 STW SALE (School to Work)	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1,567.50
5XX Other Purchased Services	228.00
6XX Supplies and Materials	28,674.73
117 Subtotal	30,470.23
826 Vo Ed Carl Perkins Basic Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	7,349.60
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	199.40
826 Subtotal	7,549.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 62,163.61



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						31,202.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						58,562.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						62,163.61	(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)						27,601.41	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
007 Vo Ed State All Prgms	1,357.00	953.34	403.66
009 Accelerated LGST	0.00	740.03	-740.03
016 PVSS TRANSFER	9,644.50	9,644.50	0.00
023 flex refund	207.82	0.00	207.82
026 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	11,451.01	11,451.01	0.00
035 EMTEC	1,355.50	1,355.50	0.00
036 State OTO Energy Cost Relief and Transportation	1,168.58	0.00	1,168.58
117 STW SALE (School to Work)	25,828.80	30,470.23	-4,641.43
826 Vo Ed Carl Perkins Basic Grant	7,549.00	7,549.00	0.00
Total	58,562.21	62,163.61	-3,601.40



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17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	2,230.05	8,909.10
1190 Penalties and Interest on Taxes	38.74	33.97
1340 Fees for Adult Education	746.00	930.00
1510 Interest Earnings	158.43	349.68
3440 State HB20/SB417 Prop Tax Reimb	73.76	228.24
3460 Montana Oil and Gas Tax	8.85	126.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,255.83	10,577.70

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	3,039.00	5,501.50
6XX Supplies and Materials	2,645.85	1,586.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,684.85	7,088.47

Schedule of Changes Worksheet

Beginning Fund Balance	4,556.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,577.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,088.47	(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)	8,046.06	(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
1311 Driver's Education Fees	1,700.00	1,500.00
3260 State Driver's Education Reimbursement	1,629.89	1,128.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,329.89	2,628.19

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	2,672.00	2,346.00
6XX Supplies and Materials	394.69	286.20
8XX Other Expenditures	333.49	396.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,400.18	3,029.02

Schedule of Changes Worksheet

Beginning Fund Balance	5,345.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,628.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,029.02	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,944.66	(5)



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20 - Lease-Rental Fund

Schedule of Changes Worksheet

Beginning Fund Balance						315.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						315.00	(5)



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21 - Compensated Absence Fund

Schedule of Changes Worksheet

Beginning Fund Balance					5,500.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,500.00	(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	1,072.49	1,481.28
1900 Other Revenue from Local Sources	0.00	50.00
3281 State Technology Aid	2,994.90	4,328.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,067.39	5,860.08

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		
3XX Purchased Professional and Technical Services	4,200.00	14,374.93
6XX Supplies and Materials	5,910.57	7,678.43
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	10,110.57	22,053.36

Schedule of Changes Worksheet

Beginning Fund Balance	36,784.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,860.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	22,053.36	(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)	20,591.09	(5)



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29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
3445 State Combined Fund School Block Grant	6,351.41	6,399.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,351.41	6,399.68

Schedule of Changes Worksheet

Beginning Fund Balance	14,971.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,399.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	21,370.97	(5)



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60 - Building Fund

Schedule of Changes Worksheet

Beginning Fund Balance	8.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b) 0.00		
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8.38	(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
1110 District Tax Levy	49,667.45	50,335.19
1190 Penalties and Interest on Taxes	320.79	312.55
1510 Interest Earnings	4,158.08	5,091.65
3440 State HB20/SB417 Prop Tax Reimb	1,667.77	1,267.14
3460 Montana Oil and Gas Tax	494.89	1,170.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	56,308.98	58,177.39

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	0.00	1,571.88
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	2,150.00
3XX Purchased Professional and Technical Services	120.00	0.00
4XX Purchased Property Services	19,295.11	7,570.34
6XX Supplies and Materials	5,396.44	5,400.00
7XX Property and Equipment Acquisition	3,212.50	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	89,981.94	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	118,005.99	16,692.22



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61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance						78,178.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						58,177.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						16,692.22	(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)						119,664.07	(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	76,813.88	68,149.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	76,813.88	68,149.76

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	72,322.66	75,598.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	72,322.66	75,598.20

Schedule of Changes Worksheet

Beginning Fund Balance	26,879.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	68,149.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	75,598.20	(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)	19,431.37	(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	25,036.04	27,874.74
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	246,549.59	264,708.19
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	8,614.24	3,758.07
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	36.00	30.00
XX	XXX 26XX	41X Energy Utility Services	15,103.52	14,994.32
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	26,801.45	26,850.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	11,374.22
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	11,374.22

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,790.86
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	16,378.69
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	45,659.28
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	41,426.57	0.00	0.00	0.00	
280	1XXX	2XX	1,332.26	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	595.00	0.00	0.00	0.00	
280	1XXX	5XX	134.76	0.00	0.00	0.00	
280	1XXX	6XX	919.71	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	1,250.98	0.00	0.00	0.00	
Totals			45,659.28	0.00	0.00	0.00	45,659.28



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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	Adjust- ments	Additions	Removals	Ending Balance
Land	6,654.00	0.00	0.00	0.00	6,654.00
Buildings	853,126.00	0.00	0.00	0.00	853,126.00
Machinery And Equipment	148,397.00	0.00	0.00	0.00	148,397.00
Totals at historical cost	1,008,177.00	0.00	0.00	0.00	1,008,177.00
Less Accumulated depreciation for:					
Building Accum	340,224.46	0.00	13,701.00	0.00	353,925.46
Machinery And Equipment Accum	77,391.08	0.00	7,349.00	0.00	84,740.08
Total accumulated depreciation	417,615.54	0.00	21,050.00	0.00	438,665.54
Governmental activities, capital assets, net	590,561.46	0.00	-21,050.00	0.00	569,511.46

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
Compensated	26,013.36	6,870.14	0.00	0.00	32,883.50	0.00	32,883.50
Total Governmental Activity							
Long-Term Liabilities	26,013.36	6,870.14	0.00	0.00	32,883.50	0.00	32,883.50

* 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.