



Trustees' Financial Summary

FY2005-06

Submit ID: 0566-55002511

29 McCone County

0566 Vida Elem

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 VanHorn

Phone #: (406) 485-3618

(Signature)

(Date)

Chair, Board of Trustees Kelly Nelson

(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 #
001	Bus Sale	LOCAL	local	
002	Southview cash	LOCAL	local	
003	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A040727	84.358A
005	tobacco use prevention	STATE	state	
006	energy relief	STATE	state	
146	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2905661405	84.367
166	Title IV, Part A, Safe & Drug-Free	FEDERAL	2905661605	84.186A
316	Title I Improving Basic Programs	FEDERAL	2905663105	84.010A
396	Title V, Part A, Innovative Programs	FEDERAL	2905663905	84.298
606	Title II, Part D, Ed Technology	FEDERAL	2905666005	84.318



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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)	29,713.52	7,654.44	44,063.93	
02	Taxes Receivable - Real and Personal (120-149)	3,086.14	114.61	1,088.76	
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	32,799.66	7,769.05	45,152.69	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,086.14	114.61	1,088.76	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,086.14	114.61	1,088.76	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	8,635.76			
48	Fund Balance for Budget (961-970)	21,077.76	7,654.44	44,063.93	
52	TOTAL FUND BALANCE/EQUITY	29,713.52	7,654.44	44,063.93	
53	TOTAL LIABILITIES AND FUND BALANCE	32,799.66	7,769.05	45,152.69	



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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)	4,262.08	11,770.36	28,655.00	
02	Taxes Receivable - Real and Personal (120-149)	742.52			
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	5,004.60	11,770.36	28,655.00	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	742.52			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	742.52			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	4,262.08	11,770.36	28,655.00	
52	TOTAL FUND BALANCE/EQUITY	4,262.08	11,770.36	28,655.00	
53	TOTAL LIABILITIES AND FUND BALANCE	5,004.60	11,770.36	28,655.00	



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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)				
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				
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		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)	1,898.00	4,776.93		
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	1,898.00	4,776.93		
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)				
48	Fund Balance for Budget (961-970)	1,898.00	4,776.93		
52	TOTAL FUND BALANCE/EQUITY	1,898.00	4,776.93		
53	TOTAL LIABILITIES AND FUND BALANCE	1,898.00	4,776.93		



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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)	708.30			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	708.30			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	708.30			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	708.30			
53	TOTAL LIABILITIES AND FUND BALANCE	708.30			



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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)			301.05	
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			301.05	
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			301.05	
53	TOTAL LIABILITIES AND FUND BALANCE			301.05	



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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)	3,053.42	21,614.19		
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	3,053.42	21,614.19		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	3,053.42	21,614.19		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	3,053.42	21,614.19		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	3,053.42	21,614.19		



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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	48,673.07	43,867.22
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,035.60	2,702.40
1190	Penalties and Interest on Taxes	484.71	382.10
1510	Interest Earnings	485.64	1,339.68
1900	Other Revenue from Local Sources	570.35	261.88
3110	Direct State Aid	44,897.13	46,128.08
3115	State Spec Ed Allowable Cost Pymt to Districts	2,593.00	2,496.78
3440	State HB20/SB417 Prop Tax Reimb	1,798.94	1,586.83
3444	State School Block Grant	8,864.38	8,931.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		110,402.82	107,696.72

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	67,217.43	55,077.54
2XX	Personal Services - Employee Benefits	450.88	852.24
3XX	Purchased Professional and Technical Services	465.72	0.00
5XX	Other Purchased Services	423.23	0.00
6XX	Supplies and Materials	7,038.44	6,998.92
8XX	Other Expenditures	1,209.77	738.60
21XX	Support Services - Students		
6XX	Supplies and Materials	44.90	205.59
23XX	Support Services - General Administration		
3XX	Purchased Professional and Technical Services	0.00	3,500.00
5XX	Other Purchased Services	3,125.75	3,158.42
810	Dues and Fees	3,982.00	4,235.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	2,400.00	2,631.30
6XX	Supplies and Materials	776.34	1,164.09
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	4,189.50	4,592.50
4XX	Purchased Property Services	6,901.21	16,222.60
5XX	Other Purchased Services	2,179.00	2,189.00
6XX	Supplies and Materials	1,330.89	1,197.07
8XX	Other Expenditures	0.00	120.00



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
280	Special Education - Local and State				
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	3,733.88	3,595.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				105,468.94	106,478.19

Schedule of Changes Worksheet

Beginning Fund Balance					19,859.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					107,696.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					106,478.19	(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	8,635.76	Less Last Year	0.00	(4b)	8,635.76	
					8,635.76	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					29,713.52	(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	0.00	2,280.59
1190	Penalties and Interest on Taxes	0.00	1.92
1510	Interest Earnings	60.18	73.20
2220	County On-Schedule Trans Reimb	12,642.75	15,319.97
3210	State On-Schedule Trans Reimb	12,642.75	15,319.97
3440	State HB20/SB417 Prop Tax Reimb	0.00	112.18
3444	State School Block Grant	92.29	92.99

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

25,437.97 33,200.82

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	0.00	1,078.38
27XX Student Transportation Services		
1XX Personal Services - Salaries	13,529.97	16,163.94
2XX Personal Services - Employee Benefits	594.32	0.00
4XX Purchased Property Services	11,274.90	11,189.69
5XX Other Purchased Services	3,491.23	3,399.50
8XX Other Expenditures	752.50	230.50

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

29,642.92 32,062.01



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					6,515.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					33,200.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					32,062.01	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,654.44	(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
1110 District Tax Levy	5,735.35	19,499.43
1190 Penalties and Interest on Taxes	94.74	73.27
1510 Interest Earnings	1,497.50	1,737.06
3440 State HB20/SB417 Prop Tax Reimb	191.15	696.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,518.74	22,006.31

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	95,964.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	95,964.00	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	22,057.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,006.31	(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)
	44,063.93	(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	36,076.43	4,901.61
1190 Penalties and Interest on Taxes	155.78	172.08
1510 Interest Earnings	392.04	862.08
3440 State HB20/SB417 Prop Tax Reimb	1,307.02	105.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	37,931.27	6,040.93

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	19,013.00	23,771.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	19,013.00	23,771.00

Schedule of Changes Worksheet

Beginning Fund Balance	21,992.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,040.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	23,771.00	(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)	4,262.08	(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	221.06	436.66
2240	County Retirement Distribution	10,165.33	13,230.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>10,386.39</u>	<u>13,667.54</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	9,314.06	7,206.28
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	332.56	344.28
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	580.52	600.88
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	1,874.80	2,114.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>12,101.94</u>	<u>10,266.30</u>

Schedule of Changes Worksheet

Beginning Fund Balance				8,369.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				13,667.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				10,266.30	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				11,770.36	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
003 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,112.17
005 tobacco use prevention	
3290 State - Other State Grants	28.00
006 energy relief	
3630 OTO State Energy Cost Relief & Transportation	255.21
146 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,124.99
166 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	103.00
316 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	961.00
396 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	374.00
606 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	29.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,987.37

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

PRC Program Function Object	2006 Value
002 Southview cash	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
8XX Other Expenditures	1,000.00
25XX Support Services - Business	
3XX Purchased Professional and Technical Services	350.00
002 Subtotal	1,350.00
003 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	378.00
2XX Personal Services - Employee Benefits	57.16
3XX Purchased Professional and Technical Services	125.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
5XX Other Purchased Services	75.00
6XX Supplies and Materials	10,477.01
	11,112.17
003 Subtotal	11,112.17
005 tobacco use prevention	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	28.00
146 Title II, Part A, Teacher/Principal Train/Recruit	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
5XX Other Purchased Services	88.10
6XX Supplies and Materials	1,036.89
	1,124.99
146 Subtotal	1,124.99
166 Title IV, Part A, Safe & Drug-Free	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
6XX Supplies and Materials	103.00
316 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	715.06
2XX Personal Services - Employee Benefits	245.94
	961.00
316 Subtotal	961.00
396 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	374.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
606 Title II, Part D, Ed Technology	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
6XX Supplies and Materials	29.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 15,082.16

Schedule of Changes Worksheet

Beginning Fund Balance	29,749.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,987.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,082.16	(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)	28,655.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 Southview cash	0.00	1,350.00	-1,350.00
003 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	11,112.17	11,112.17	0.00
005 tobacco use prevention	28.00	28.00	0.00
006 energy relief	255.21	0.00	255.21
146 Title II, Part A, Teacher/Principal Train/Recruit	1,124.99	1,124.99	0.00
166 Title IV, Part A, Safe & Drug-Free	103.00	103.00	0.00
316 Title I Improving Basic Programs	961.00	961.00	0.00
396 Title V, Part A, Innovative Programs	374.00	374.00	0.00
606 Title II, Part D, Ed Technology	29.00	29.00	0.00
Total	13,987.37	15,082.16	-1,094.79



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28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
3281 State Technology Aid	425.77	629.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>425.77</u>	<u>629.85</u>

Schedule of Changes Worksheet

Beginning Fund Balance					1,268.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					629.85	(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)					1,898.00	(5)



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29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1945 Fees - Users/Resale of Supplies	0.00	200.00
3445 State Combined Fund School Block Grant	1,178.06	1,187.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,178.06	1,387.01

Schedule of Changes Worksheet

Beginning Fund Balance	3,389.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,387.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,776.93	(5)



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60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	18.49	34.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	18.49	34.48

Schedule of Changes Worksheet

Beginning Fund Balance	673.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34.48	(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)	708.30	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2005 Value	2006 Value
1900 Other Revenue from Local Sources	71.85	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	71.85	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	301.05	(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)	301.05	(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	0.00	0.00
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	66,767.43	55,077.54
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	388.97	1,510.30
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	6,032.86	8,847.95
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	19,013.00	23,771.00
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	2,496.78
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	2,496.78

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	832.14
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	3,595.33
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	3,595.32
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: 75%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	0.00	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	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	3,595.32	0.00	0.00	0.00	
Totals			3,595.32	0.00	0.00	0.00	3,595.32



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

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



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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Buildings	60,000.00	0.00	0.00	0.00	60,000.00
Machinery And Equipment	129,464.00	0.00	0.00	0.00	129,464.00
Totals at historical cost	189,464.00	0.00	0.00	0.00	189,464.00
Less Accumulated depreciation for:					
Building Accum	30,000.00	0.00	0.00	0.00	30,000.00
Machinery And Equipment Accum	42,483.00	0.00	0.00	0.00	42,483.00
Total accumulated depreciation	72,483.00	0.00	0.00	0.00	72,483.00
Governmental activities, capital assets, net	116,981.00	0.00	0.00	0.00	116,981.00

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

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

Depreciation by Function for FY2006	Governmental Activities	Business-Type Activities	Adjustments
Operations and Maintenance (26XX)	600.00	0.00	0.00
Transportation (27XX)	12,433.00	0.00	0.00
Total Depreciation for FY2006	13,033.00	0.00	0.00



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
Compensated	5,090.88	301.98	0.00	0.00	5,392.86	0.00	5,392.86
Total Governmental Activity							
Long-Term Liabilities	5,090.88	301.98	0.00	0.00	5,392.86	0.00	5,392.86

* 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.