



Trustees' Financial Summary

FY2005-06

Submit ID: 0579-36146268

31 Mineral County

0579 Superior K-12 Schools

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk Merry Mueller

Phone #: (406) 822-3600

(Signature)

(Date)

Chair, Board of Trustees Dave Hollenback

(Signature)

(Date)

County Superintendent Billye Ann Bricker

(Signature)

(Date)

Software

Accounting Package: Black Mountain

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 #
185	Miscellaneous Federal Grant thru OPI	FEDERAL	TobaccoUsePrev	unknown
190	Misc Projects	LOCAL		
213	ElementaryLibraryAcct	LOCAL	na	
222	DFYM-AfterSchoolDonations	LOCAL	na	
270	TechDepreciation/TimberRevenuesCarryOver	LOCAL	na	
280	IDEA Part B	FEDERAL	32-9698-77-05	84.027
308	MissoulaElectricCo-opDonations	LOCAL		
309	VolunteerServicesDonations	LOCAL		
391	WeTeachAll	FEDERAL	31-0579-78-06WT	84.027A
521	Title II, Part D, Ed Technology	FEDERAL	31-0579-60-05	84.318
562	TitleIID-TICTOC,PSATT	FEDERAL	31-0579-60-05	84.318X
610	Title I Improving Basic Programs	FEDERAL	31-0579-31-06	84.010A
620	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	31-0579-14-06	84.367
621	Title II, Part D, Ed Technology	FEDERAL	31-0579-60-06	84.318
635	Vo Ed Tech Ed/Industrial Arts	STATE	31-0579-35-06	State
636	Vo Ed Business/Marketing	STATE	31-0579-36-06	State
640	Title IV, Part A, Safe & Drug-Free	FEDERAL	31-0579-16-06	84.186A
651	Title V, Part A, Innovative Programs	FEDERAL	31-0579-39-06	84.298
660	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	31-0579-61-06	84.358A
662	TitleIID-TICTOC,PSATT	FEDERAL	31-0579-60-06	84.318X
681	Vo Ed Carl Perkins Basic Grant	FEDERAL	31-0579-81-06BG	84.048A
682	Vo Ed Carl D Perkins-Comp	FEDERAL	31-0579-81-06RR	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)	213,702.23	103,248.00	322,963.69	50.00
02	Taxes Receivable - Real and Personal (120-149)	27,600.39	3,520.35	1,802.15	
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	241,302.62	106,768.35	324,765.84	50.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	27,600.39	3,520.35	1,802.15	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	27,600.39	3,520.35	1,802.15	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	213,702.23	103,248.00	322,963.69	50.00
52	TOTAL FUND BALANCE/EQUITY	213,702.23	103,248.00	322,963.69	50.00
53	TOTAL LIABILITIES AND FUND BALANCE	241,302.62	106,768.35	324,765.84	50.00



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	22,246.56	131,707.94	30,080.50	4,510.99
02	Taxes Receivable - Real and Personal (120-149)				558.33
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			1,000.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	22,246.56	131,707.94	31,080.50	5,069.32
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			8,668.77	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				558.33
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			8,668.77	558.33
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	22,246.56	131,707.94	22,411.73	4,510.99
52	TOTAL FUND BALANCE/EQUITY	22,246.56	131,707.94	22,411.73	4,510.99
53	TOTAL LIABILITIES AND FUND BALANCE	22,246.56	131,707.94	31,080.50	5,069.32



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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)	6,660.17			13,965.06
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	6,660.17			13,965.06
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)	6,660.17			13,965.06
52	TOTAL FUND BALANCE/EQUITY	6,660.17			13,965.06
53	TOTAL LIABILITIES AND FUND BALANCE	6,660.17			13,965.06



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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)				125.28
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				125.28
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)				125.28
52	TOTAL FUND BALANCE/EQUITY				125.28
53	TOTAL LIABILITIES AND FUND BALANCE				125.28



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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)	106,729.38	9,146.58		313,620.68
02	Taxes Receivable - Real and Personal (120-149)	2,386.68			8,979.65
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	109,116.06	9,146.58		322,600.33
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				151,000.00
25	Deferred Revenue (680)	2,386.68			8,979.65
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,386.68			159,979.65
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)	106,729.38	9,146.58		162,620.68
52	TOTAL FUND BALANCE/EQUITY	106,729.38	9,146.58		162,620.68
53	TOTAL LIABILITIES AND FUND BALANCE	109,116.06	9,146.58		322,600.33



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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)	69,199.38	14,688.60		
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	69,199.38	14,688.60		
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)	69,199.38	14,688.60		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	69,199.38	14,688.60		
53	TOTAL LIABILITIES AND FUND BALANCE	69,199.38	14,688.60		



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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)			62,792.94	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			62,792.94	
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			62,792.94	
53	TOTAL LIABILITIES AND FUND BALANCE			62,792.94	



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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)	44,940.39	218,955.91		
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	44,940.39	218,955.91		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	43.23			
23	Warrants Payable (620)	14,186.08	218,955.91		
24	Other Current Liabilities (621-679)	30,711.08			
35	TOTAL LIABILITIES	44,940.39	218,955.91		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	44,940.39	218,955.91		



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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	462,340.30	535,073.11
1111	District Levy - Real Property	289.31	628.86
1118	District Levy - Dept of Rev Tax Audit Receipts	61.01	48.32
1190	Penalties and Interest on Taxes	1,852.48	2,512.86
1510	Interest Earnings	5,467.82	10,813.59
3110	Direct State Aid	961,266.31	1,031,232.10
3115	State Spec Ed Allowable Cost Pymt to Districts	59,385.98	65,098.66
3120	State Guaranteed Tax Base Aid	434,948.22	460,255.63
3440	State HB20/SB417 Prop Tax Reimb	13,655.15	10,428.40
3444	State School Block Grant	67,888.92	68,404.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,007,155.50</u>	<u>2,184,496.41</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	862,833.97	918,700.38
2XX	Personal Services - Employee Benefits	64,980.22	123,089.36
3XX	Purchased Professional and Technical Services	6,993.50	310.00
4XX	Purchased Property Services	116.00	1,388.29
5XX	Other Purchased Services	2,430.54	5,951.79
6XX	Supplies and Materials	110,167.72	103,103.40
7XX	Property and Equipment Acquisition	3,581.50	0.00
810	Dues and Fees	839.00	0.00
8XX	Other Expenditures	2,293.02	1,092.18
21XX	Support Services - Students		
1XX	Personal Services - Salaries	27,291.46	21,578.93
2XX	Personal Services - Employee Benefits	628.36	808.77
6XX	Supplies and Materials	2,016.57	2,460.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	47,592.01	49,489.71
2XX	Personal Services - Employee Benefits	4,016.87	5,536.27
5XX	Other Purchased Services	0.00	358.00
6XX	Supplies and Materials	10,778.24	13,147.73
8XX	Other Expenditures	289.00	223.72
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	48,189.02	50,279.72
2XX	Personal Services - Employee Benefits	277.42	395.15
3XX	Purchased Professional and Technical Services	7,374.20	3,552.50



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01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		5XX	Other Purchased Services	27,186.30	28,584.15
		6XX	Supplies and Materials	1,463.21	2,320.66
		810	Dues and Fees	3,103.40	5,078.95
		8XX	Other Expenditures	650.20	1,240.56
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	126,548.71	134,850.40
		2XX	Personal Services - Employee Benefits	7,680.88	12,400.49
		4XX	Purchased Property Services	5,531.31	7,135.14
		5XX	Other Purchased Services	13,030.59	20,736.68
		6XX	Supplies and Materials	24,957.62	17,916.28
		7XX	Property and Equipment Acquisition	18,180.00	0.00
		810	Dues and Fees	795.00	1,361.94
		8XX	Other Expenditures	1,531.05	201.46
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	21,268.38	30,769.38
		2XX	Personal Services - Employee Benefits	2,503.34	4,388.34
		3XX	Purchased Professional and Technical Services	0.00	2,869.30
		4XX	Purchased Property Services	0.00	239.31
		5XX	Other Purchased Services	439.34	676.08
		6XX	Supplies and Materials	1,091.80	3,799.34
		8XX	Other Expenditures	66.60	695.21
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	92,189.12	87,340.47
		2XX	Personal Services - Employee Benefits	20,764.53	21,521.75
		3XX	Purchased Professional and Technical Services	1,562.00	3,000.00
		4XX	Purchased Property Services	95,991.35	118,138.19
		5XX	Other Purchased Services	47.40	473.80
		6XX	Supplies and Materials	40,291.16	32,278.38
		7XX	Property and Equipment Acquisition	8,900.00	0.00
		8XX	Other Expenditures	229.90	152.99
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	58,363.34	57,784.96
		2XX	Personal Services - Employee Benefits	12,090.49	12,998.10
		3XX	Purchased Professional and Technical Services	2,860.00	0.00
		4XX	Purchased Property Services	283.50	283.50
		5XX	Other Purchased Services	838.80	958.60
		6XX	Supplies and Materials	3,029.18	1,927.92
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	58,297.94	67,440.08



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0579 Superior K-12 Schools

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				
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	48,932.43	55,102.97
		2XX	Personal Services - Employee Benefits	7,485.43	7,646.80
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	17,812.74	8,450.47
		2XX	Personal Services - Employee Benefits	144.18	155.53
		6XX	Supplies and Materials	22.48	0.00
		810	Dues and Fees	364.50	300.00
		8XX	Other Expenditures	2,716.38	2,748.73
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	49,080.87	62,647.55
		2XX	Personal Services - Employee Benefits	470.59	909.66
		5XX	Other Purchased Services	349.57	97.20
		6XX	Supplies and Materials	15,319.49	9,657.61
		810	Dues and Fees	3,130.00	3,395.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	7,105.28	1,000.00
		2XX	Personal Services - Employee Benefits	0.00	3,200.00
		6XX	Supplies and Materials	0.00	27,352.16
999	Undistributed				
	9999	Undistributed			
		971	Residual Equity Transfers Out	0.00	5,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,007,389.00	2,168,691.99



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01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					197,897.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,184,496.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,168,691.99	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					213,702.23	(5)



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0579 Superior K-12 Schools

10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	45,966.47	65,344.36
1111	District Levy - Real Property	28.30	77.66
1118	District Levy - Dept of Rev Tax Audit Receipts	12.24	8.81
1190	Penalties and Interest on Taxes	239.72	300.02
1510	Interest Earnings	3,331.07	4,191.07
2220	County On-Schedule Trans Reimb	34,413.48	34,423.48
3210	State On-Schedule Trans Reimb	34,413.48	34,423.48
3440	State HB20/SB417 Prop Tax Reimb	1,215.67	1,006.30
3444	State School Block Grant	15,047.09	15,161.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		134,667.52	154,936.63

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	10,853.75	16,462.93
2XX	Personal Services - Employee Benefits	61.69	90.03
3XX	Purchased Professional and Technical Services	2,956.80	810.00
5XX	Other Purchased Services	10,067.10	9,989.40
6XX	Supplies and Materials	42.22	0.00
810	Dues and Fees	816.60	0.00
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	44,082.75	37,889.23
2XX	Personal Services - Employee Benefits	2,168.17	3,129.00
3XX	Purchased Professional and Technical Services	378.00	0.00
4XX	Purchased Property Services	1,431.79	1,827.55
5XX	Other Purchased Services	2,497.10	4,581.23
25XX	Support Services - Business		
1XX	Personal Services - Salaries	11,429.85	9,812.75
2XX	Personal Services - Employee Benefits	1,144.95	1,159.22
3XX	Purchased Professional and Technical Services	0.00	1,214.70
6XX	Supplies and Materials	162.00	0.00
810	Dues and Fees	22.50	0.00
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	6,473.80	7,602.25
2XX	Personal Services - Employee Benefits	1,253.27	1,564.43
4XX	Purchased Property Services	5,487.03	12,036.98
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	55,122.52	54,315.49



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10 - Transportation 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		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,480.40	4,720.02
3XX Purchased Professional and Technical Services	2,171.75	473.95
4XX Purchased Property Services	5,775.82	1,954.39
5XX Other Purchased Services	2,416.05	2,173.03
6XX Supplies and Materials	29,242.93	31,936.03
810 Dues and Fees	250.00	123.96
8XX Other Expenditures	680.00	207.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	200,468.84	204,073.57

Schedule of Changes Worksheet

Beginning Fund Balance	152,384.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	154,936.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	204,073.57	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	103,248.00	(5)



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0579 Superior K-12 Schools

11 - Bus Depreciation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	37,942.07	33,751.19
1111	District Levy - Real Property	22.38	37.89
1118	District Levy - Dept of Rev Tax Audit Receipts	4.92	5.82
1190	Penalties and Interest on Taxes	279.62	293.16
1510	Interest Earnings	6,344.69	10,069.36
3440	State HB20/SB417 Prop Tax Reimb	785.08	552.50
5200	Sale or Compensation for Loss of Assets	18,500.00	0.00

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

63,878.76	44,709.92
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	126,864.00	48,886.00

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

126,864.00	48,886.00
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Schedule of Changes Worksheet

Beginning Fund Balance	327,139.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44,709.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	48,886.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	322,963.69	(5)



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0579 Superior K-12 Schools

12 - School Food Services Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	42.88	0.09
1611	National School Lunch Program	27,916.66	29,412.02
3220	State Food Services Match	0.00	104.58
4550	Federal Child Nutrition	47,504.17	61,161.54

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

75,463.71 90,678.23

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	59,026.05	63,924.51
	2XX Personal Services - Employee Benefits	4,962.55	6,255.08
	3XX Purchased Professional and Technical Services	116.18	0.00
	4XX Purchased Property Services	685.85	55.00
	5XX Other Purchased Services	0.00	308.33
	6XX Supplies and Materials	21,466.01	19,799.06
	810 Dues and Fees	90.00	90.00
	8XX Other Expenditures	0.00	319.50

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

86,346.64 90,751.48

Schedule of Changes Worksheet

Beginning Fund Balance				123.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				90,678.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				90,751.48	(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)					50.00 (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	70.56	80.13
1190 Penalties and Interest on Taxes	15.58	9.31
1510 Interest Earnings	376.36	696.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	462.50	785.55

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	240.00	620.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	240.00	620.00

Schedule of Changes Worksheet

Beginning Fund Balance	22,081.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	785.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	620.00	(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)	22,246.56	(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	2,317.77	4,235.57
2240 County Retirement Distribution	227,428.50	249,066.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	229,746.27	253,302.42

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	141,353.02	125,316.75
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,118.53	888.38
222X Educational Media Services		
2XX Personal Services - Employee Benefits	6,473.07	6,890.46
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	8,494.13	8,723.40
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	27,833.75	23,742.07
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,302.87	4,936.84
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	12,657.31	12,565.06
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	7,613.09	7,295.70
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	8,206.28	8,156.23
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	10,318.45	13,152.01
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	8,178.25
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	465.23	224.80



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0579 Superior K-12 Schools

14 - Retirement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
610	Adult Continuing Education Programs				
	23XX	Support Services - General Administration			
		2XX	Personal Services - Employee Benefits	772.13	1,079.18
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	115.81	0.00
	25XX	Support Services - Business			
		2XX	Personal Services - Employee Benefits	440.43	418.27
	26XX	Operation and Maintenance of Plant Services			
		2XX	Personal Services - Employee Benefits	248.60	0.00
650	Adult Basic Education/GED Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	191.20	103.12
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	2,064.18	1,163.75
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	6,357.25	7,650.69
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	8,808.95	8,603.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>247,834.28</u>	<u>239,087.97</u>



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0579 Superior K-12 Schools

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						117,493.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						253,302.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						239,087.97	(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)						131,707.94	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
185 Miscellaneous Federal Grant thru OPI	
3290 State - Other State Grants	1,109.00
190 Misc Projects	
1900 Other Revenue from Local Sources	6.72
1920 Contributions/Donations from Private Sources	41.00
3630 OTO State Energy Cost Relief & Transportation	5,386.20
190 Subtotal	5,433.92
213 ElementaryLibraryAcct	
1920 Contributions/Donations from Private Sources	2,723.23
280 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	76,885.73
308 MissoulaElectricCo-opDonations	
1920 Contributions/Donations from Private Sources	1,100.00
309 VolunteerServicesDonations	
1920 Contributions/Donations from Private Sources	150.00
391 WeTeachAll	
4580 IDEA, Part D, State Program Improvement	2,000.00
562 TitleIID-TICTOC,PSATT	
5700 Resources Transferred from Other School Districts or Cooperatives	8,086.08
610 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	99,071.00
620 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	34,584.00
621 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	23,553.00
635 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	1,201.00
636 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	1,574.00
640 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	4,036.00
651 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	2,224.00
660 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,961.00



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
662 TitleIID-TICTOC,PSATT	
4310 Title II, Part D, Educational Technology	248,446.84
681 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	6,973.00
682 Vo Ed Carl D Perkins-Comp	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	36,635.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	565,746.80

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

PRC Program Function Object	2006 Value
185 Miscellaneous Federal Grant thru OPI	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
5XX Other Purchased Services	700.00
6XX Supplies and Materials	133.00
24XX Support Services - School Administration	
6XX Supplies and Materials	275.94
185 Subtotal	1,109.00
213 ElementaryLibraryAcct	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	451.94
222X Educational Media Services	
6XX Supplies and Materials	1,062.37
213 Subtotal	1,514.31
222 DFYM-AfterSchoolDonations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	117.02



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
280 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	61,414.00
2XX Personal Services - Employee Benefits	9,415.00
	70,829.00
280 Subtotal	70,829.00
308 MissoulaElectricCo-opDonations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,632.16
21XX Support Services - Students	
6XX Supplies and Materials	3.79
24XX Support Services - School Administration	
6XX Supplies and Materials	80.65
	1,716.60
308 Subtotal	1,716.60
391 WeTeachAll	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
1XX Personal Services - Salaries	852.93
2XX Personal Services - Employee Benefits	99.02
3XX Purchased Professional and Technical Services	400.00
5XX Other Purchased Services	648.05
	2,000.00
391 Subtotal	2,000.00
562 TitleIID-TICTOC,PSATT	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
5XX Other Purchased Services	8,031.18
562 Subtotal	8,031.18
610 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	80,445.31
2XX Personal Services - Employee Benefits	18,625.69



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
610 Subtotal	99,071.00
620 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	27,133.55
2XX Personal Services - Employee Benefits	7,450.45
620 Subtotal	34,584.00
621 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	23,553.00
635 Vo Ed Tech Ed/Industrial Arts	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	1,201.00
636 Vo Ed Business/Marketing	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	1,558.00
810 Dues and Fees	16.00
636 Subtotal	1,574.00
640 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
1XX Personal Services - Salaries	583.77
2XX Personal Services - Employee Benefits	1,098.95
21XX Support Services - Students	
1XX Personal Services - Salaries	2,181.80
2XX Personal Services - Employee Benefits	171.48
640 Subtotal	4,036.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
651 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	692.12
2XX Personal Services - Employee Benefits	57.29
21XX Support Services - Students	
1XX Personal Services - Salaries	1,367.29
2XX Personal Services - Employee Benefits	107.30
	2,224.00
651 Subtotal	2,224.00
660 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
1XX Personal Services - Salaries	8,637.24
2XX Personal Services - Employee Benefits	1,323.76
	9,961.00
660 Subtotal	9,961.00
662 Title IID-TICTOC, PSATT	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
1XX Personal Services - Salaries	128,579.72
2XX Personal Services - Employee Benefits	15,836.19
3XX Purchased Professional and Technical Services	16,684.00
5XX Other Purchased Services	12,849.11
6XX Supplies and Materials	74,552.80
	248,501.82
662 Subtotal	248,501.82
681 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	6,973.00
682 Vo Ed Carl D Perkins-Comp	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
1XX Personal Services - Salaries	8,840.44
2XX Personal Services - Employee Benefits	98.71
5XX Other Purchased Services	161.60



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	4,549.94
21XX Support Services - Students	
1XX Personal Services - Salaries	20,378.00
2XX Personal Services - Employee Benefits	30.45
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	2,388.00
2XX Personal Services - Employee Benefits	187.86
	36,635.00
682 Subtotal	36,635.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 553,630.93



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					10,295.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					565,746.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					553,630.93	(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)					22,411.73	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
185 Miscellaneous Federal Grant thru OPI	1,109.00	1,109.00	0.00
190 Misc Projects	5,433.92	0.00	5,433.92
213 ElementaryLibraryAcct	2,723.23	1,514.31	1,208.92
222 DFYM-AfterSchoolDonations	0.00	117.02	-117.02
280 IDEA Part B	76,885.73	70,829.00	6,056.73
308 MissoulaElectricCo-opDonations	1,100.00	1,716.60	-616.60
309 VolunteerServicesDonations	150.00	0.00	150.00
391 WeTeachAll	2,000.00	2,000.00	0.00
562 TitleIID-TICTOC,PSATT	8,086.08	8,031.18	54.90
610 Title I Improving Basic Programs	99,071.00	99,071.00	0.00
620 Title II, Part A, Teacher/Principal Train/Recruit	34,584.00	34,584.00	0.00
621 Title II, Part D, Ed Technology	23,553.00	23,553.00	0.00
635 Vo Ed Tech Ed/Industrial Arts	1,201.00	1,201.00	0.00
636 Vo Ed Business/Marketing	1,574.00	1,574.00	0.00
640 Title IV, Part A, Safe & Drug-Free	4,036.00	4,036.00	0.00
651 Title V, Part A, Innovative Programs	2,224.00	2,224.00	0.00
660 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	9,961.00	9,961.00	0.00
662 TitleIID-TICTOC,PSATT	248,446.84	248,501.82	-54.98
681 Vo Ed Carl Perkins Basic Grant	6,973.00	6,973.00	0.00
682 Vo Ed Carl D Perkins-Comp	36,635.00	36,635.00	0.00
Total	565,746.80	553,630.93	12,115.87



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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	13,851.05	10,910.68
1111	District Levy - Real Property	8.44	12.20
1190	Penalties and Interest on Taxes	71.84	84.08
1510	Interest Earnings	63.50	101.58
3440	State HB20/SB417 Prop Tax Reimb	108.21	57.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>14,103.04</u>	<u>11,166.19</u>

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	3,496.00	4,436.50
	2XX Personal Services - Employee Benefits	9.28	15.62
	4XX Purchased Property Services	391.93	0.00
	23XX Support Services - General Administration		
	1XX Personal Services - Salaries	6,277.54	6,366.23
	2XX Personal Services - Employee Benefits	31.20	59.97
	25XX Support Services - Business		
	1XX Personal Services - Salaries	3,115.09	0.00
650	Adult Basic Education/GED Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	2,432.00	1,311.00
	2XX Personal Services - Employee Benefits	13.37	10.68
	5XX Other Purchased Services	25.20	0.00
	6XX Supplies and Materials	208.39	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>16,000.00</u>	<u>12,200.00</u>



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17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance						5,544.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						11,166.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						12,200.00	(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)						4,510.99	(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	3,564.00	3,410.00
1510 Interest Earnings	125.27	268.14
3260 State Driver's Education Reimbursement	4,841.87	31.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,531.14	3,709.51

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	5,130.00	4,855.95
2XX Personal Services - Employee Benefits	28.88	25.54
5XX Other Purchased Services	337.63	738.87
6XX Supplies and Materials	67.00	120.70
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	21.96
6XX Supplies and Materials	0.00	65.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,563.51	5,828.37

Schedule of Changes Worksheet

Beginning Fund Balance	8,779.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,709.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,828.37	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,660.17	(5)



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21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	160.07	260.88
9710 Residual Equity Transfers In	0.00	5,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	160.07	5,260.88

Schedule of Changes Worksheet

Beginning Fund Balance	8,704.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,260.88	(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)	13,965.06	(5)



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27 - Litigation Reserve Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	2.82	3.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2.82	3.57

Schedule of Changes Worksheet

Beginning Fund Balance	121.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3.57	(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)	125.28	(5)



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28 - Technology Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	3,936.06	45,565.83
1111	District Levy - Real Property	0.00	57.02
1190	Penalties and Interest on Taxes	143.76	183.34
1510	Interest Earnings	2,207.82	3,283.55
3281	State Technology Aid	9,140.56	14,174.62
3440	State HB20/SB417 Prop Tax Reimb	0.00	269.23
3445	State Combined Fund School Block Grant	17,750.57	17,885.47

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

33,178.77 81,419.06

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	39,527.96	0.00
470	Federal Miscellaneous Grants from other State Agencies		
1XXX	Instruction		
1XX	Personal Services - Salaries	0.00	27,276.17
3XX	Purchased Professional and Technical Services	0.00	14,224.00
6XX	Supplies and Materials	31,064.00	18,304.56
222X	Educational Media Services		
6XX	Supplies and Materials	0.00	330.00
23XX	Support Services - General Administration		
7XX	Property and Equipment Acquisition	2,500.00	0.00

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

73,091.96 60,134.73



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28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance						85,445.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						81,419.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						60,134.73	(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)						106,729.38	(5)



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29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	136.10	249.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	136.10	249.81

Schedule of Changes Worksheet

Beginning Fund Balance	8,896.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	249.81	(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)	9,146.58	(5)



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50 - Debt Service Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	228,408.46	174,319.20
1111	District Levy - Real Property	148.23	197.96
1118	District Levy - Dept of Rev Tax Audit Receipts	0.00	24.73
1190	Penalties and Interest on Taxes	528.17	832.76
1510	Interest Earnings	3,177.58	6,590.42
3120	State Guaranteed Tax Base Aid	31,444.38	37,060.14
3440	State HB20/SB417 Prop Tax Reimb	2,399.13	1,308.36

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

266,105.95 220,333.57

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
840	Principal On Debt	209,133.00	130,000.00
850	Interest on Debt	24,277.00	42,803.00
860	Agent Fees/Issuance Costs	500.00	650.00

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

233,910.00 173,453.00

Schedule of Changes Worksheet

Beginning Fund Balance				115,740.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				220,333.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				173,453.00	(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)				162,620.68	(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	2,901.65	5,045.21
1900 Other Revenue from Local Sources	0.00	45.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,901.65	5,090.96

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	9,102.30	89,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	9,102.30	89,000.00

Schedule of Changes Worksheet

Beginning Fund Balance	153,108.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,090.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	89,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	69,199.38	(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
1510 Interest Earnings	261.52	468.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	261.52	468.55

Schedule of Changes Worksheet

Beginning Fund Balance	14,220.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	468.55	(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)	14,688.60	(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	107,523.55	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	107,523.55	0.00

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	117,462.05	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	117,462.05	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	62,792.94	(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)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	62,792.94	(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	37,219.05	33,659.00
XX	39X 1XXX	112 Certified Teacher Staff Salaries	11,215.15	53,153.00
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	8,794.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	52,637.00	61,414.00
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	999,967.18	1,088,727.06
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	33,096.47
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	10,015.50	0.00
XX	XXX 26XX	41X Energy Utility Services	66,970.95	80,919.51
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	240.00	620.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	54,790.45
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	54,790.45

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	18,260.85
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	78,897.38
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	141,393.16
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	57,784.96	0.00	0.00	0.00	
280	1XXX	2XX	12,998.10	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	283.50	0.00	0.00	0.00	
280	1XXX	5XX	958.60	0.00	0.00	0.00	
280	1XXX	6XX	1,927.92	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	67,440.08	0.00	0.00	0.00	
Totals			141,393.16	0.00	0.00	0.00	141,393.16



Trustees' Financial Summary

FY2005-06

Submit ID: 0579-36146268

31 Mineral County

0579 Superior K-12 Schools

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

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



Trustees' Financial Summary

FY2005-06

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31 Mineral County

0579 Superior K-12 Schools

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	101,887.00	0.00	0.00	0.00	101,887.00
Land Improvements	148,608.00	0.00	0.00	0.00	148,608.00
Buildings	3,270,177.00	0.00	0.00	0.00	3,270,177.00
Machinery And Equipment	657,481.00	0.00	0.00	0.00	657,481.00
Totals at historical cost	4,178,153.00	0.00	0.00	0.00	4,178,153.00
Governmental activities, capital assets, net	4,178,153.00	0.00	0.00	0.00	4,178,153.00

* 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.



Trustees' Financial Summary

FY2005-06

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31 Mineral County

0579 Superior K-12 Schools

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
General Obligation Bonds:							
3/1/2004 Issue	1,300,000.00	0.00	130,000.00	0.00	1,170,000.00	130,000.00	1,040,000.00
Compensated	199,691.52	0.00	0.00	0.00	199,691.52	0.00	0.00
Loans	1,383,544.16	0.00	0.00	0.00	1,383,544.16	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	2,883,235.68	0.00	130,000.00	0.00	2,753,235.68	130,000.00	1,040,000.00

* 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.