



# Trustees' Financial Summary

FY2006-07

Submit ID: 0862-99977010

**48 Stillwater County  
0862 Absarokee H S**

**Due Dates:**

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

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

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

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

## Certification

**Business Manager/Clerk** Sara Kerr

Phone #: (406) 328-4583

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees** Steve Kynast

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent** Judy Martin

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Foxie Lady

For FY07 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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<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
227	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A035218	84.358A
310	Vo Ed Agriculture	STATE	State VoEd Funds	State
340	Vo Ed Family & Consumer Science	STATE	State VoEd Funds	State
360	Vo Ed Business/Marketing	STATE	State VoEd Funds	State
647	State OTO Weatherization & Deferred	STATE	STATE	state
657	State OTO Indian Education for All	STATE	STATE	state
827	Vo Ed Carl Perkins Basic Grant	FEDERAL	4808628107BG	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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	128,491.81	24,518.64	159,388.78	
02	Taxes Receivable - Real and Personal (120-149)	12,819.21	239.58	763.26	
03	Taxes Receivable - Protested (150-159)	21,422.89	178.81	1,286.33	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>162,733.91</b>	<b>24,937.03</b>	<b>161,438.37</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	34,242.10	418.39	2,049.59	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>34,242.10</b>	<b>418.39</b>	<b>2,049.59</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	4,876.41			
48	Fund Balance for Budget (961-970)	123,615.40	24,518.64	159,388.78	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>128,491.81</b>	<b>24,518.64</b>	<b>159,388.78</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>162,733.91</b>	<b>24,937.03</b>	<b>161,438.37</b>	



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	23,829.80	51,490.73	21,219.63	34,237.51
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>23,829.80</b>	<b>51,490.73</b>	<b>21,219.63</b>	<b>34,237.51</b>
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	23,829.80	51,490.73	21,219.63	34,237.51
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>23,829.80</b>	<b>51,490.73</b>	<b>21,219.63</b>	<b>34,237.51</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>23,829.80</b>	<b>51,490.73</b>	<b>21,219.63</b>	<b>34,237.51</b>



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,265.85			2,983.72
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)	4,230.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>10,495.85</b>			<b>2,983.72</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)	11,167.50			
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>11,167.50</b>			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-671.65			2,983.72
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>-671.65</b>			<b>2,983.72</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>10,495.85</b>			<b>2,983.72</b>



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	754,251.08	1,121.41		
04	Receivables from Other Funds (160-179)	11,167.50			
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>765,418.58</b>	<b>1,121.41</b>		
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	765,418.58	1,121.41		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>765,418.58</b>	<b>1,121.41</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>765,418.58</b>	<b>1,121.41</b>		



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,285.01	14,496.40		5,426.53
02	Taxes Receivable - Real and Personal (120-149)				2,905.20
03	Taxes Receivable - Protested (150-159)				3,923.37
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>9,285.01</b>	<b>14,496.40</b>		<b>12,255.10</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				6,828.57
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				<b>6,828.57</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	9,285.01	14,496.40		5,426.53
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>9,285.01</b>	<b>14,496.40</b>		<b>5,426.53</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>9,285.01</b>	<b>14,496.40</b>		<b>12,255.10</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	72,636.54			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	72,636.54			
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	72,636.54			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	72,636.54			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	72,636.54			



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,134.62		58,683.84	3,891.53
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	2,134.62		58,683.84	3,891.53
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	2,134.62		58,683.84	3,891.53
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2,134.62		58,683.84	3,891.53



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		17,342.40		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		17,342.40		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		17,342.40		
35	<b>TOTAL LIABILITIES</b>		17,342.40		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		17,342.40		



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## 01 - General Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	443,350.48	473,707.24
1190 Penalties and Interest on Taxes	568.24	1,113.59
1510 Interest Earnings	1,763.81	3,857.13
1900 Other Revenue from Local Sources	207.17	74.47
3110 Direct State Aid	386,277.51	382,024.75
3111 Quality Educator	0.00	27,084.00
3113 Indian Education For All	0.00	2,244.00
3115 State Spec Ed Allowable Cost Pymt to Districts	13,747.67	15,621.88
3440 State HB20/SB417 Prop Tax Reimb	3,693.94	2,426.50
3444 State School Block Grant	90,279.48	90,965.60
3460 Montana Oil and Gas Tax	111.65	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>939,999.95</b>	<b>999,119.16</b>

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	400,973.00	414,824.71
2XX Personal Services - Employee Benefits	71,426.55	62,751.28
5XX Other Purchased Services	2,521.90	3,914.41
6XX Supplies and Materials	22,440.78	30,971.01
8XX Other Expenditures	15,100.00	0.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	35,615.27	35,935.03
2XX Personal Services - Employee Benefits	4,797.31	5,096.02
222X Educational Media Services		
6XX Supplies and Materials	4,431.82	5,222.44
23XX Support Services - General Administration		
1XX Personal Services - Salaries	22,595.64	23,594.56
2XX Personal Services - Employee Benefits	3,997.76	3,271.87
3XX Purchased Professional and Technical Services	10,115.87	6,329.75
5XX Other Purchased Services	1,792.62	1,886.43
6XX Supplies and Materials	9,516.79	12,442.27
810 Dues and Fees	4,914.25	6,542.50
24XX Support Services - School Administration		
1XX Personal Services - Salaries	47,435.86	49,242.89
2XX Personal Services - Employee Benefits	8,262.04	6,584.79
5XX Other Purchased Services	3,101.91	3,069.80



# Trustees' Financial Summary

FY2006-07

Submit ID: 0862-99977010

48 Stillwater County  
0862 Absarokee H S

## 01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary				
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	17,303.00	18,056.17
		2XX	Personal Services - Employee Benefits	3,198.21	3,523.51
		5XX	Other Purchased Services	10,949.00	12,471.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	58,427.65	57,543.88
		2XX	Personal Services - Employee Benefits	10,394.16	7,907.15
		3XX	Purchased Professional and Technical Services	2,372.12	9,261.97
		4XX	Purchased Property Services	40,365.43	43,498.89
		5XX	Other Purchased Services	12,437.71	0.00
		6XX	Supplies and Materials	0.00	10,605.35
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	22,479.54	22,330.05
		2XX	Personal Services - Employee Benefits	3,731.24	3,634.40
		5XX	Other Purchased Services	279.89	0.00
		6XX	Supplies and Materials	888.77	160.47
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	1,495.08	1,718.29
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		6XX	Supplies and Materials	3,083.09	5,180.36
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	3,895.15	3,431.95
		5XX	Other Purchased Services	3,086.33	9,417.72
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	13,192.91	13,488.40
		6XX	Supplies and Materials	293.19	125.85
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	7,729.67	8,096.27
		5XX	Other Purchased Services	1,500.00	566.50
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	34,909.84	33,051.66
		6XX	Supplies and Materials	9,756.01	6,657.41
		810	Dues and Fees	0.00	11,000.00



# Trustees' Financial Summary

FY2006-07

Submit ID: 0862-99977010

48 Stillwater County

0862 Absarokee H S

## 01 - General Fund

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

PRC Program Function Object	2006 Value	2007 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	17,552.39	20,310.22
2XX Personal Services - Employee Benefits	3,198.21	2,572.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	951,557.96	976,289.73

### Schedule of Changes Worksheet

Beginning Fund Balance	102,135.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	999,119.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	976,289.73	(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                      4,876.41 Less Last Year                      1,350.00	(4b)	3,526.41
		3,526.41 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	128,491.81	(5)



# Trustees' Financial Summary

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48 Stillwater County  
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## 10 - Transportation Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	67.59	8,812.45
1190 Penalties and Interest on Taxes	3.17	4.33
1510 Interest Earnings	470.93	495.07
2220 County On-Schedule Trans Reimb	18,418.05	20,445.13
3210 State On-Schedule Trans Reimb	22,113.46	20,064.60
3440 State HB20/SB417 Prop Tax Reimb	0.00	48.44
3444 State School Block Grant	8,684.42	8,750.42
3460 Montana Oil and Gas Tax	1.13	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>49,758.75</b>	<b>58,620.44</b>

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	6,600.19	8,429.36
27XX Student Transportation Services		
1XX Personal Services - Salaries	23,046.31	20,492.39
2XX Personal Services - Employee Benefits	3,803.09	3,133.96
3XX Purchased Professional and Technical Services	622.70	345.45
4XX Purchased Property Services	4,876.29	6,179.61
5XX Other Purchased Services	3,300.00	3,300.00
6XX Supplies and Materials	10,066.57	12,089.73
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>52,315.15</b>	<b>53,970.50</b>



# Trustees' Financial Summary

FY2006-07

Submit ID: 0862-99977010

48 Stillwater County

0862 Absarokee H S

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					19,868.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					58,620.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					53,970.50	(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)					24,518.64	(5)



# Trustees' Financial Summary

FY2006-07

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48 Stillwater County

0862 Absarokee H S

## 11 - Bus Depreciation Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	26,514.33	28,190.66
1190 Penalties and Interest on Taxes	34.94	66.82
1510 Interest Earnings	3,483.30	4,733.41
3440 State HB20/SB417 Prop Tax Reimb	220.76	144.34
3460 Montana Oil and Gas Tax	6.97	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>30,260.30</b>	<b>33,135.23</b>

### Schedule of Changes Worksheet

Beginning Fund Balance				126,253.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				33,135.23	(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)				159,388.78	(5)



# Trustees' Financial Summary

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## 13 - Tuition Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	0.01	1.23
1190 Penalties and Interest on Taxes	0.00	0.48
1510 Interest Earnings	747.19	806.68
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>747.20</u>	<u>808.39</u>

### Schedule of Changes Worksheet

Beginning Fund Balance				23,021.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				808.39	(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)				23,829.80	(5)



# Trustees' Financial Summary

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48 Stillwater County  
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## 14 - Retirement Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	1,561.57	1,503.80
2240 County Retirement Distribution	94,987.42	110,282.27
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>96,548.99</b>	<b>111,786.07</b>

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	60,787.82	62,143.51
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	5,209.13	5,326.02
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,459.36	3,612.44
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	6,987.44	7,254.46
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,491.17	2,601.39
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	7,093.94	7,054.47
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,018.07	3,040.42
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,441.74	3,418.64
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	521.23	480.66
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	1,923.44	1,966.55
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	989.49	1,092.99
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	4,289.23	4,692.88



# Trustees' Financial Summary

FY2006-07

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## 14 - Retirement Fund

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

PRC Program Function Object	2006 Value	2007 Value
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	2,335.94	2,778.18
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	102,548.00	105,462.61

### Schedule of Changes Worksheet

Beginning Fund Balance	45,167.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	111,786.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	105,462.61	(3)
Increase/Decrease of Reserve for Inventories		
This Year                   0.00 Less Last Year           0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                   0.00 Less Last Year           0.00                   (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	51,490.73	(5)



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2007 Value
<b>227 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	54,858.57
<b>310 Vo Ed Agriculture</b>	
3900 State Career & Technical Ed Entitlement	2,237.00
<b>340 Vo Ed Family &amp; Consumer Science</b>	
3900 State Career & Technical Ed Entitlement	502.00
<b>360 Vo Ed Business/Marketing</b>	
3900 State Career & Technical Ed Entitlement	1,200.00
<b>647 State OTO Weatherization &amp; Deferred Maintenance</b>	
3640 OTO Weatherization & Deferred Maintenance	17,830.00
<b>657 State OTO Indian Education for All</b>	
3650 OTO Indian Education for All	5,237.13
<b>827 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	3,998.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	85,862.70

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

PRC Program Function Object	2007 Value
<b>227 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	46,953.68
2XX Personal Services - Employee Benefits	7,133.64
222X Educational Media Services	
6XX Supplies and Materials	771.25
<b>227 Subtotal</b>	54,858.57
<b>310 Vo Ed Agriculture</b>	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	2,237.00



# Trustees' Financial Summary

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48 Stillwater County

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
<b>340 Vo Ed Family &amp; Consumer Science</b>	
394 State Career & Technical Ed Entitlement - Family & Consu	
1XXX Instruction	
6XX Supplies and Materials	502.00
<b>360 Vo Ed Business/Marketing</b>	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	1,200.00
<b>657 State OTO Indian Education for All</b>	
365 Indian Education for All	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,847.50
<b>827 Vo Ed Carl Perkins Basic Grant</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	3,998.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<div style="border-top: 1px solid black; border-bottom: 3px double black; width: 100%;"></div> 0.00            64,643.07



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					85,862.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					64,643.07	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					21,219.63	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
227 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	54,858.57	54,858.57	0.00
310 Vo Ed Agriculture	2,237.00	2,237.00	0.00
340 Vo Ed Family & Consumer Science	502.00	502.00	0.00
360 Vo Ed Business/Marketing	1,200.00	1,200.00	0.00
647 State OTO Weatherization & Deferred Maintenance	17,830.00	0.00	17,830.00
657 State OTO Indian Education for All	5,237.13	1,847.50	3,389.63
827 Vo Ed Carl Perkins Basic Grant	3,998.00	3,998.00	0.00
<b>Total</b>	<b>85,862.70</b>	<b>64,643.07</b>	<b>21,219.63</b>



# Trustees' Financial Summary

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## 17 - Adult Education Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	0.03	0.95
1190 Penalties and Interest on Taxes	0.01	0.37
1510 Interest Earnings	1,122.70	1,113.36
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,122.74	1,114.68

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

PRC Program Function Object	2006 Value	2007 Value
170 Distance Learning		
1XXX Instruction		
6XX Supplies and Materials	180.00	1,451.66
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	180.00	1,451.66

## Schedule of Changes Worksheet

Beginning Fund Balance	34,574.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,114.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,451.66	(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)	34,237.51	(5)



# Trustees' Financial Summary

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## 18 - Traffic Education Fund

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

PRC Revenue	2006 Value	2007 Value
1311 Driver's Education Fees	3,750.00	3,175.00
1510 Interest Earnings	178.84	287.89
1900 Other Revenue from Local Sources	109.15	0.00
3260 State Driver's Education Reimbursement	2,554.36	2,283.55
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	6,592.35	5,746.44

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	619.96	0.00
6XX Supplies and Materials	0.00	56.00
7XX Property and Equipment Acquisition	14,890.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	15,509.96	56.00

## Schedule of Changes Worksheet

Beginning Fund Balance	-6,362.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,746.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	56.00	(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)	-671.65	(5)



# Trustees' Financial Summary

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## 21 - Compensated Absence Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	94.13	101.01
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	94.13	101.01

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	157.11	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	157.11	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance	2,882.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	101.01	(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)	2,983.72	(5)



# Trustees' Financial Summary

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## 24 - Metal Mines Tax Reserve Fund

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	18,763.41	23,201.95
2114	County Metal Mines License Taxes	122,893.50	98,459.40
6100	Material Prior Period Revenue Adjustments	62,868.52	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		204,525.43	121,661.35

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	2,830.11
	6XX Supplies and Materials	0.00	4,423.74
23XX	Support Services - General Administration		
	3XX Purchased Professional and Technical Services	2,186.89	281.50
	6XX Supplies and Materials	5,970.00	275.00
26XX	Operation and Maintenance of Plant Services		
	3XX Purchased Professional and Technical Services	0.00	4,959.25
	4XX Purchased Property Services	6,764.55	3,174.59
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		14,921.44	15,944.19

## Schedule of Changes Worksheet

Beginning Fund Balance		659,701.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		121,661.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		15,944.19	(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)		765,418.58	(5)



# Trustees' Financial Summary

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## 25 - State Mining Impact Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	35.15	37.95
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	35.15	37.95

### Schedule of Changes Worksheet

Beginning Fund Balance	1,083.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	37.95	(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)	1,121.41	(5)



# Trustees' Financial Summary

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## 28 - Technology Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	357.86	453.46
3281 State Technology Aid	5,194.20	4,795.57
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5,552.06	5,249.03

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	7,782.84
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	7,782.84

## Schedule of Changes Worksheet

Beginning Fund Balance	11,818.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,249.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,782.84	(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)	9,285.01	(5)



# Trustees' Financial Summary

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## 29 - Flexibility Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	322.80	431.93
3445 State Combined Fund School Block Grant	2,670.01	2,690.30
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,992.81	3,122.23

### Schedule of Changes Worksheet

Beginning Fund Balance	11,374.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,122.23	(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)	14,496.40	(5)



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## 50 - Debt Service Fund

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

PRC Revenue		2006 Value	2007 Value
1110	District Tax Levy	100,858.59	107,401.72
1190	Penalties and Interest on Taxes	129.20	220.57
1510	Interest Earnings	7.19	7.48
1900	Other Revenue from Local Sources	23.50	0.00
3440	State HB20/SB417 Prop Tax Reimb	839.94	550.48
3460	Montana Oil and Gas Tax	26.30	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>101,884.72</u>	<u>108,180.25</u>

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	85,000.00	90,000.00
	850 Interest on Debt	17,588.75	13,015.00
	860 Agent Fees/Issuance Costs	475.00	475.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>103,063.75</u>	<u>103,490.00</u>

## Schedule of Changes Worksheet

Beginning Fund Balance					736.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					108,180.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					103,490.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,426.53	(5)



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## 60 - Building Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	1,415.91	2,320.63
1920 Contributions/Donations from Private Sources	68,900.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	70,315.91	2,320.63

### Schedule of Changes Worksheet

Beginning Fund Balance	70,315.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,320.63	(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)	72,636.54	(5)



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## 81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	1,646.50	2,256.70
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,646.50	2,256.70

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
21XX Support Services - Students		
870 Student Scholarships	500.00	2,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	500.00	2,000.00

## Schedule of Changes Worksheet

Beginning Fund Balance	1,877.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,256.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,000.00	(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)	2,134.62	(5)



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## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2006 Value	2007 Value
1XXX Revenues from Student Activities	145,971.79	171,086.36
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	145,971.79	171,086.36

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

PRC Program Function Object	2006 Value	2007 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	153,684.19	178,830.61
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	153,684.19	178,830.61

## Schedule of Changes Worksheet

Beginning Fund Balance	66,428.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	171,086.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	178,830.61	(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)	58,683.84	(5)



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## 85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	142.20	0.00
1920 Contributions/Donations from Private Sources	500.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	642.20	0.00

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
21XX Support Services - Students		
8XX Other Expenditures	1,000.00	1,500.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,000.00	1,500.00

## Schedule of Changes Worksheet

Beginning Fund Balance	5,391.53	(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	1,500.00	(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)	3,891.53	(5)



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Fund	Account	Description	2006 Value	2007 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	15,824.06	16,556.50
XX	39X 1XXX	112 Certified Teacher Staff Salaries	60,612.00	73,848.00
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	411,150.81	468,686.13
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	2,993.21	8,600.03
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	31,515.82	34,523.56
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	15,621.88
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	15,621.88

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,206.93
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	22,495.39
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	27,843.21
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 FY2009 Maximum Budget: 78%**



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	22,330.05	0.00	0.00	0.00	
280	1XXX	2XX	3,634.40	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	160.47	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,718.29	0.00	0.00	0.00	
<b>Totals</b>			27,843.21	0.00	0.00	0.00	27,843.21



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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 FY07.*



# Trustees' Financial Summary

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<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	70,000.00	0.00	0.00	0.00	70,000.00
Buildings	3,064,331.00	0.00	0.00	0.00	3,064,331.00
Machinery And Equipment	268,519.00	0.00	0.00	0.00	268,519.00
Totals at historical cost	3,402,850.00	0.00	0.00	0.00	3,402,850.00
Less Accumulated depreciation for:					
Building Accum	592,629.00	0.00	37,066.00	0.00	629,695.00
Machinery And Equipment Accum	127,795.00	0.00	25,184.00	0.00	152,979.00
Total accumulated depreciation	720,424.00	0.00	62,250.00	0.00	782,674.00
Governmental activities, capital assets, net	2,682,426.00	0.00	-62,250.00	0.00	2,620,176.00

\* 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.

\*\*\* Has comments.



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2006)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2007) [a + b - c - d]	Current Portion Due FY2008	Long-Term Portion Due FY2009-
<b>Governmental Activities *</b>							
Bonds:							
3/1/1994 Issue	285,000.00	0.00	90,000.00	0.00	195,000.00	95,000.00	100,000.00
Compensated	47,106.30	6,754.59	0.00	0.00	53,860.89	0.00	53,860.89
Total Governmental Activity							
Long-Term Liabilities	332,106.30	6,754.59	90,000.00	0.00	248,860.89	95,000.00	153,860.89

\* 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.