



# Trustees' Financial Summary

FY2006-07

Submit ID: 0096-22123472

06 Carter County

0096 Alzada Elem

### Due Dates:

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

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

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

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

## Certification

**Business Manager/Clerk** Alicia Olson

Phone #: (406) 828-4554

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

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

**Chair, Board of Trustees** Kim Olind

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

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

**County Superintendent** Carole Carey

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

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

## Software

Accounting Package: Manual

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>
156	State OTO Indian Education for All	STATE	2006-56-2007	state
560	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2006-56-2007	84.367
561	State OTO Energy Cost Relief and Transportation	STATE	Energy	State
562	State OTO Energy Cost Relief and Transportation	STATE	2006-56-2007	State



# Trustees' Financial Summary

FY2006-07

Submit ID: 0096-22123472

06 Carter County

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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)				
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>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)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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FY2006-07

Submit ID: 0096-22123472

06 Carter County

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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)			26,356.52	
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>			26,356.52	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
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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)			26,356.52	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			26,356.52	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			26,356.52	



# Trustees' Financial Summary

FY2006-07

Submit ID: 0096-22123472

06 Carter County

0096 Alzada Elem

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)		180,574.04		
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>		180,574.04		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
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<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
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48	Fund Balance for Budget (961-970)		180,574.04		
52	<b>TOTAL FUND BALANCE/EQUITY</b>		180,574.04		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		180,574.04		



# Trustees' Financial Summary

FY2006-07

Submit ID: 0096-22123472

06 Carter County

0096 Alzada Elem

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)				
04	Receivables from Other Funds (160-179)				
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FY2006-07

Submit ID: 0096-22123472

06 Carter County

0096 Alzada Elem

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)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
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FY2006-07

Submit ID: 0096-22123472

06 Carter County

0096 Alzada Elem

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)				
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>				
<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)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
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FY2006-07

Submit ID: 0096-22123472

06 Carter County

0096 Alzada Elem

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)				
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<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
50	Invested in Capital Assets, Net of Related Debt				
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FY2006-07

Submit ID: 0096-22123472

06 Carter County

0096 Alzada Elem

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)				
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37	Reserve for Encumbrances (953)				
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FY2006-07

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06 Carter County

0096 Alzada Elem

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)				
04	Receivables from Other Funds (160-179)				
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FY2006-07

Submit ID: 0096-22123472

06 Carter County

0096 Alzada Elem

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)				
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<b>FUND BALANCE/EQUITY</b>					
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# Trustees' Financial Summary

FY2006-07

Submit ID: 0096-22123472

06 Carter County

0096 Alzada Elem

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)				
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35	<b>TOTAL LIABILITIES</b>				
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52	<b>TOTAL FUND BALANCE/EQUITY</b>				
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# Trustees' Financial Summary

FY2006-07

Submit ID: 0096-22123472

06 Carter County

0096 Alzada Elem

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)				
04	Receivables from Other Funds (160-179)				
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20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
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52	<b>TOTAL FUND BALANCE/EQUITY</b>				
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FY2006-07

Submit ID: 0096-22123472

06 Carter County

0096 Alzada Elem

## 01 - General Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	1,167.79	0.00
1112 District Levy - Personal Property	155.21	0.00
1114 District Levy - Pers Prop/Mobile Homes	14.39	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	11,265.90	0.00
1190 Penalties and Interest on Taxes	4.49	0.00
1510 Interest Earnings	401.19	0.00
1900 Other Revenue from Local Sources	883.48	0.00
3110 Direct State Aid	28,574.92	0.00
3115 State Spec Ed Allowable Cost Pymt to Districts	312.33	142.83
3440 State HB20/SB417 Prop Tax Reimb	200.14	0.00
3444 State School Block Grant	6,083.76	6,130.00
3445 State Combined Fund School Block Grant	152.81	0.00
3470 Montana Bentonite Tax	6,003.46	174,176.79
6100 Material Prior Period Revenue Adjustments	-8,405.63	0.00

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

46,814.24      180,449.62

### 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	22,680.25	0.00
2XX Personal Services - Employee Benefits	416.77	0.00
6XX Supplies and Materials	4,633.03	0.00
8XX Other Expenditures	196.48	0.00
21XX Support Services - Students		
8XX Other Expenditures	544.83	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	3,355.42	0.00
5XX Other Purchased Services	2,001.52	0.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	3,368.50	0.00
4XX Purchased Property Services	4,832.73	0.00
8XX Other Expenditures	3,711.52	0.00
280 Special Education - Local and State		
1XXX Instruction		
3XX Purchased Professional and Technical Services	520.00	0.00



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FY2006-07

Submit ID: 0096-22123472

06 Carter County

0096 Alzada Elem

## 01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
999	Undistributed				
	9999	Undistributed			
		971	Residual Equity Transfers Out	22,291.66	180,449.62
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				68,552.71	180,449.62

### Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					180,449.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					180,449.62	(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)						0.00 (5)



# Trustees' Financial Summary

FY2006-07

Submit ID: 0096-22123472

06 Carter County

0096 Alzada Elem

## 10 - Transportation Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	5.81	0.00
1112 District Levy - Personal Property	3.46	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	95.46	0.00
1510 Interest Earnings	2.66	0.00
1900 Other Revenue from Local Sources	0.91	0.00
2220 County On-Schedule Trans Reimb	123.45	0.00
3210 State On-Schedule Trans Reimb	0.00	886.03

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>231.75</u>	<u>886.03</u>
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### 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		
5XX Other Purchased Services	1,557.00	0.00
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	5,466.62	886.03

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>7,023.62</u>	<u>886.03</u>
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## Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	886.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	886.03	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
		(5)



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FY2006-07

Submit ID: 0096-22123472

06 Carter County

0096 Alzada Elem

## 13 - Tuition Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	3,410.89	0.00
1112 District Levy - Personal Property	414.00	0.00
1114 District Levy - Pers Prop/Mobile Homes	28.51	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	9,183.52	0.00
1190 Penalties and Interest on Taxes	2.69	0.00
1510 Interest Earnings	258.90	0.00
3440 State HB20/SB417 Prop Tax Reimb	139.55	0.00
3470 Montana Bentonite Tax	18,010.36	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	31,448.42	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		
1XXX Instruction		
5XX Other Purchased Services	36,648.23	0.00
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	3,502.87	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	40,151.10	0.00

### Schedule of Changes Worksheet

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



# Trustees' Financial Summary

FY2006-07

Submit ID: 0096-22123472

06 Carter County

0096 Alzada Elem

## 14 - Retirement Fund

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

PRC Revenue		2006 Value	2007 Value
2240	County Retirement Distribution	4,397.79	0.00
6100	Material Prior Period Revenue Adjustments	214.10	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		4,611.89	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		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	3,659.08	0.00
999	Undistributed		
9999	Undistributed		
971	Residual Equity Transfers Out	3,368.20	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		7,027.28	0.00

## Schedule of Changes Worksheet

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



# Trustees' Financial Summary

FY2006-07

Submit ID: 0096-22123472

06 Carter County

0096 Alzada Elem

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2007 Value
<b>156 State OTO Indian Education for All</b>	
3650 OTO Indian Education for All	380.88
<b>561 State OTO Energy Cost Relief and Transportation</b>	
3640 OTO Weatherization & Deferred Maintenance	2,224.00
<b>562 State OTO Energy Cost Relief and Transportation</b>	
3290 State - Other State Grants	134.32
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,739.20

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

PRC Program Function Object	2007 Value
<b>560 Title II, Part A, Teacher/Principal Train/Recruit</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	247.54
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      247.54



# Trustees' Financial Summary

FY2006-07

Submit ID: 0096-22123472

06 Carter County

0096 Alzada Elem

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						23,864.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,739.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						247.54	(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)						26,356.52	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
156 State OTO Indian Education for All	380.88	0.00	380.88
560 Title II, Part A, Teacher/Principal Train/Recruit	0.00	247.54	-247.54
561 State OTO Energy Cost Relief and Transportation	2,224.00	0.00	2,224.00
562 State OTO Energy Cost Relief and Transportation	134.32	0.00	134.32
<b>Total</b>	<u>2,739.20</u>	<u>247.54</u>	<u>2,491.66</u>



# Trustees' Financial Summary

FY2006-07

Submit ID: 0096-22123472

06 Carter County

0096 Alzada Elem

## 19 - Non-Operating Fund

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

PRC Revenue		2006 Value	2007 Value
1110	District Tax Levy	0.00	28,167.03
1112	District Levy - Personal Property	0.00	1,003.64
1114	District Levy - Pers Prop/Mobile Homes	0.00	133.08
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	447.28
1190	Penalties and Interest on Taxes	0.00	37.09
1510	Interest Earnings	0.00	15.41
1900	Other Revenue from Local Sources	0.00	1,073.21
2240	County Retirement Distribution	0.00	3,752.10
3110	Direct State Aid	0.00	1,259.66
3210	State On-Schedule Trans Reimb	0.00	886.03
3440	State HB20/SB417 Prop Tax Reimb	0.00	226.44
3445	State Combined Fund School Block Grant	0.00	153.97
3460	Montana Oil and Gas Tax	0.00	96.31
6100	Material Prior Period Revenue Adjustments	0.00	3,178.75
9710	Residual Equity Transfers In	36,832.03	180,449.62

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

36,832.03      220,879.62

### 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	0.00	30,458.02
8XX	Other Expenditures	0.00	30,422.35
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	0.00	5,770.05
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	0.00	5,444.85
999	Undistributed		
9999	Undistributed		
892	Material Prior Period Expenditure Adjustments	0.00	1.00
971	Residual Equity Transfers Out	0.00	5,041.34

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

0.00      77,137.61



# Trustees' Financial Summary

FY2006-07

Submit ID: 0096-22123472

06 Carter County

0096 Alzada Elem

## 19 - Non-Operating Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					36,832.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					220,879.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					77,137.61	(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)					180,574.04	(5)



# Trustees' Financial Summary

FY2006-07

Submit ID: 0096-22123472

06 Carter County

0096 Alzada Elem

## 28 - Technology Fund

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

PRC Revenue	2006 Value	2007 Value
3281 State Technology Aid	383.74	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	383.74	0.00

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

PRC Program Function Object	2006 Value	2007 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	909.59	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	909.59	0.00

### Schedule of Changes Worksheet

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



# Trustees' Financial Summary

FY2006-07

Submit ID: 0096-22123472

06 Carter County

0096 Alzada Elem

## 29 - Flexibility Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
999	Undistributed				
	9999	Undistributed			
		971	Residual Equity Transfers Out	1,020.70	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				1,020.70	0.00

### Schedule of Changes Worksheet

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



# Trustees' Financial Summary

FY2006-07

Submit ID: 0096-22123472

06 Carter County

0096 Alzada Elem

## 60 - Building Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
999	Undistributed				
	9999	Undistributed			
		971	Residual Equity Transfers Out	272.39	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>272.39</u>	<u>0.00</u>

### Schedule of Changes Worksheet

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



# Trustees' Financial Summary

FY2006-07

Submit ID: 0096-22123472

06 Carter County

0096 Alzada Elem

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	0.00	0.00
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	22,000.00	22,000.00
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	0.00
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	4,582.28	5,770.05
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	36,648.23	30,422.35
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

FY2006-07

Submit ID: 0096-22123472

06 Carter County

0096 Alzada Elem

## Special Education Allowable Cost Payments:

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

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	0.00
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	0.00
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: 75%**



# Trustees' Financial Summary

FY2006-07

Submit ID: 0096-22123472

06 Carter County

0096 Alzada Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	0.00	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
<b>Totals</b>			0.00	0.00	0.00	0.00	0.00



# Trustees' Financial Summary

FY2006-07

Submit ID: 0096-22123472

**06 Carter County**

**0096 Alzada Elem**

*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

**FY2006-07**

**Submit ID: 0096-22123472**

**06 Carter County**

**0096 Alzada Elem**



# Trustees' Financial Summary

**FY2006-07**

**Submit ID: 0096-22123472**

**06 Carter County**

**0096 Alzada Elem**