



# Trustees' Financial Summary

FY2006-07

Submit ID: 0503-40620292

25 Lewis & Clark County

0503 Augusta 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** Connie Reynolds

Phone #: (406) 562-3384

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

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

**Chair, Board of Trustees** Sarah Howe-Cobb

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

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

**County Superintendent** Marsha Davis

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

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

## Software

Accounting Package: Black Mountain

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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PRC	Title	Project Type	Project Number	CFDA #
036	Insectaria	LOCAL		
037	Insectaria	LOCAL		
127	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	100350404	84.358A
206	Title I, Part A, Accountability	FEDERAL	2505023106	84.348A
207	Title I Part A	FEDERAL	2505023106	unknown
296	Title I, Part G, Advanced Placement	FEDERAL	state	84.330C
297	Title I Part G	STATE	state	
306	Title II Part A	FEDERAL	2505021406	84.367
307	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2505021405	84.367
316	Title II, Part D, Ed Technology	FEDERAL	2505026006	84.318
317	Title II Part D	FEDERAL	2505026004	unknown
326	Title IV, Part A, Safe & Drug-Free	FEDERAL	2505021606	84.186A
327	Title IV, Part A, Safe & Drug-Free	FEDERAL	2505021607	84.186A
337	Microsoft	LOCAL	state	
356	Title V, Part A, Innovative Programs	FEDERAL	2505033907	84.298
357	Title V, Part A, Innovative Programs	FEDERAL	2505023905	84.298
367	OTO Deferred Maintenance	LOCAL	state	
516	Carl Perkins	FEDERAL	2505038106	84.23
517	Vo Ed Carl Perkins Basic Grant	FEDERAL	2505038105	84.048A
566	Part B	LOCAL	state	
567	Part B	LOCAL	state	
657	OTO Indian Ed for Add	LOCAL	state	
706	Gifted and Talented	STATE	state	State
709	State Career & Tech	STATE	state	
766	OTO Energy Relief	STATE	State	
806	Significan Needs Students	STATE	state	



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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)	50,710.93	6,307.57	23,236.16	-2,951.02
02	Taxes Receivable - Real and Personal (120-149)	4,533.98	182.90	169.43	
03	Taxes Receivable - Protested (150-159)	18,779.23	1,166.75	750.68	
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>74,024.14</b>	<b>7,657.22</b>	<b>24,156.27</b>	<b>-2,951.02</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)	23,313.21	1,349.65	920.11	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>23,313.21</b>	<b>1,349.65</b>	<b>920.11</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	10,601.42			
48	Fund Balance for Budget (961-970)	40,109.51	6,307.57	23,236.16	-2,951.02
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>50,710.93</b>	<b>6,307.57</b>	<b>23,236.16</b>	<b>-2,951.02</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>74,024.14</b>	<b>7,657.22</b>	<b>24,156.27</b>	<b>-2,951.02</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)		25,963.84	5,606.36	
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)			15,382.51	
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>		25,963.84	20,988.87	
<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)		25,963.84	20,988.87	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		25,963.84	20,988.87	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		25,963.84	20,988.87	



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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)	28.57		5,751.07	2,204.81
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>28.57</b>		<b>5,751.07</b>	<b>2,204.81</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)	28.57		5,751.07	2,204.81
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>28.57</b>		<b>5,751.07</b>	<b>2,204.81</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>28.57</b>		<b>5,751.07</b>	<b>2,204.81</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)				
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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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)	2,144.71	1,477.94		
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>2,144.71</b>	<b>1,477.94</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)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	2,144.71	1,477.94		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>2,144.71</b>	<b>1,477.94</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>2,144.71</b>	<b>1,477.94</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)	20.00	17,060.58		
02	Taxes Receivable - Real and Personal (120-149)		942.70		
03	Taxes Receivable - Protested (150-159)		882.01		
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>	20.00	18,885.29		
<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)		1,824.71		
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>		1,824.71		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	20.00	17,060.58		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	20.00	17,060.58		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	20.00	18,885.29		



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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 TOTAL ASSETS AND OTHER DEBITS				
<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 TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>				
37 Reserve for Encumbrances (953)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
<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)			84,697.93	
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>			84,697.93	
<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>			84,697.93	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			84,697.93	



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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)				
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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## 01 - General Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	148,475.96	175,572.15
1190 Penalties and Interest on Taxes	102.95	324.62
1510 Interest Earnings	1,943.95	2,277.02
1900 Other Revenue from Local Sources	762.01	0.00
3110 Direct State Aid	197,877.29	214,873.79
3111 Quality Educator	0.00	15,630.00
3112 At Risk Student	0.00	2,082.31
3113 Indian Education For All	0.00	897.60
3115 State Spec Ed Allowable Cost Pymt to Districts	14,657.83	19,599.18
3120 State Guaranteed Tax Base Aid	48,366.89	63,702.96
3440 State HB20/SB417 Prop Tax Reimb	1,056.86	729.44
3444 State School Block Grant	14,370.14	14,479.35
6100 Material Prior Period Revenue Adjustments	850.00	-3,342.89
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>428,463.88</b>	<b>506,825.53</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	121,706.01	178,884.48
2XX Personal Services - Employee Benefits	18,622.16	31,439.87
3XX Purchased Professional and Technical Services	177.00	6,568.36
4XX Purchased Property Services	1,980.00	612.43
5XX Other Purchased Services	285.36	1,273.92
6XX Supplies and Materials	7,545.25	19,507.46
810 Dues and Fees	51.71	0.00
8XX Other Expenditures	15.00	481.30
21XX Support Services - Students		
1XX Personal Services - Salaries	0.00	1,116.00
2XX Personal Services - Employee Benefits	1,098.00	7.74
222X Educational Media Services		
810 Dues and Fees	0.00	167.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	11,301.33	11,487.72
2XX Personal Services - Employee Benefits	1,861.92	1,827.63
3XX Purchased Professional and Technical Services	2,169.70	2,148.00
4XX Purchased Property Services	0.00	81.00
5XX Other Purchased Services	1,184.80	1,223.78
6XX Supplies and Materials	7,581.37	502.49



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## 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				
	23XX	Support Services - General Administration			
		810	Dues and Fees	163.25	0.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	23,404.40	27,907.55
		2XX	Personal Services - Employee Benefits	4,287.88	3,631.69
		3XX	Purchased Professional and Technical Services	699.66	1,660.48
		4XX	Purchased Property Services	260.40	114.50
		5XX	Other Purchased Services	7,090.89	1,418.85
		6XX	Supplies and Materials	15.75	336.36
		810	Dues and Fees	1,592.50	129.44
		8XX	Other Expenditures	0.00	172.85
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	21,802.65	14,457.55
		2XX	Personal Services - Employee Benefits	5,843.41	1,362.99
		3XX	Purchased Professional and Technical Services	1,676.00	446.83
		4XX	Purchased Property Services	23,993.95	37,740.42
		5XX	Other Purchased Services	192.60	6,037.13
		6XX	Supplies and Materials	6,122.56	7,918.97
		7XX	Property and Equipment Acquisition	0.00	11,000.00
		810	Dues and Fees	302.00	78.50
		8XX	Other Expenditures	0.00	3,510.00
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	10,141.85	0.00
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	6,195.84	905.03
		850	Interest on Debt	167.26	21.67
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	36,448.95	42,213.44
		2XX	Personal Services - Employee Benefits	6,825.36	8,247.34
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	2,924.00	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	33,870.00	0.00
		2XX	Personal Services - Employee Benefits	5,175.75	0.00
		3XX	Purchased Professional and Technical Services	33.39	0.00
		4XX	Purchased Property Services	815.43	0.00
		5XX	Other Purchased Services	54.60	0.00
		6XX	Supplies and Materials	3,097.88	0.00



# Trustees' Financial Summary

FY2006-07

Submit ID: 0503-40620292

25 Lewis & Clark County

0503 Augusta H S

## 01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		810	Dues and Fees	97.87	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	12,672.00	14,559.10
		2XX	Personal Services - Employee Benefits	402.95	180.80
		3XX	Purchased Professional and Technical Services	0.00	75.00
		4XX	Purchased Property Services	635.25	84.75
		5XX	Other Purchased Services	1,194.11	1,324.71
		6XX	Supplies and Materials	1,812.79	3,858.92
		810	Dues and Fees	1,179.00	500.00
		8XX	Other Expenditures	0.00	132.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	29,876.00	21,109.50
		2XX	Personal Services - Employee Benefits	1,307.03	665.75
		4XX	Purchased Property Services	1,458.81	1,986.28
		5XX	Other Purchased Services	1,881.19	2,059.94
		6XX	Supplies and Materials	6,500.99	10,887.82
		810	Dues and Fees	2,280.00	0.00
		8XX	Other Expenditures	0.00	2,365.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	9,456.15	9,795.18
		2XX	Personal Services - Employee Benefits	1,455.56	845.98
		4XX	Purchased Property Services	0.00	12.67
		5XX	Other Purchased Services	0.00	258.30
		6XX	Supplies and Materials	6,419.17	4,394.78
		8XX	Other Expenditures	0.00	35.00
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	5,000.00	4,241.87
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>462,406.69</u>	<u>506,014.12</u>



# Trustees' Financial Summary

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25 Lewis & Clark County

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## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						53,748.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						506,825.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						506,014.12	(3)
Increase/Decrease of Reserve for Inventories							
This Year	N/A	Less Last Year	N/A	(4a)		N/A	
Increase/Decrease of Reserve for Encumbrances							
This Year	10,601.42	Less Last Year	14,450.00	(4b)		-3,848.58	
						-3,848.58	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						50,710.93	(5)



# Trustees' Financial Summary

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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	13,449.35	6,543.39
1190	Penalties and Interest on Taxes	7.45	23.17
1510	Interest Earnings	324.65	218.70
1900	Other Revenue from Local Sources	0.00	68.07
2220	County On-Schedule Trans Reimb	9,207.49	9,627.95
3210	State On-Schedule Trans Reimb	9,207.50	9,627.95
3440	State HB20/SB417 Prop Tax Reimb	54.99	655.94
3444	State School Block Grant	650.99	655.94
6100	Material Prior Period Revenue Adjustments	0.00	-751.18
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>32,902.42</u>	<u>26,669.93</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		
24XX	Support Services - School Administration		
4XX	Purchased Property Services	530.61	0.00
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	0.00	674.13
2XX	Personal Services - Employee Benefits	0.00	237.24
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	14,886.80	11,753.66
2XX	Personal Services - Employee Benefits	1,956.41	2,250.23
3XX	Purchased Professional and Technical Services	0.00	326.75
4XX	Purchased Property Services	0.00	1,513.93
5XX	Other Purchased Services	11,657.91	9,308.03
6XX	Supplies and Materials	3,729.90	2,775.93
8XX	Other Expenditures	0.00	22.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>32,761.63</u>	<u>28,861.90</u>



# Trustees' Financial Summary

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## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					8,499.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					26,669.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					28,861.90	(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)					6,307.57	(5)



# Trustees' Financial Summary

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## 11 - Bus Depreciation Fund

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

PRC Revenue		2006 Value	2007 Value
1110	District Tax Levy	6,404.14	6,496.73
1190	Penalties and Interest on Taxes	3.56	12.74
1510	Interest Earnings	1,655.42	1,564.16
3440	State HB20/SB417 Prop Tax Reimb	39.32	24.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>8,102.44</u>	<u>8,098.13</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		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	0.00	32,318.28
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>0.00</u>	<u>32,318.28</u>

## Schedule of Changes Worksheet

Beginning Fund Balance		47,456.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		8,098.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		32,318.28	(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)		23,236.16	(5)



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## 12 - School Food Services Fund

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

PRC Revenue		2006 Value	2007 Value
1621	Lunch Sales	4,073.75	4,932.83
1900	Other Revenue from Local Sources	0.00	66.95
4550	Federal Child Nutrition	15,227.16	20,115.18
5200	Sale or Compensation for Loss of Assets	0.00	350.19
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>19,300.91</u>	<u>25,465.15</u>

### 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	12,877.28	12,312.23
	2XX Personal Services - Employee Benefits	1,014.73	2,766.57
	3XX Purchased Professional and Technical Services	542.00	0.00
	4XX Purchased Property Services	313.75	126.97
	5XX Other Purchased Services	456.31	47.72
	6XX Supplies and Materials	12,666.55	8,939.58
	810 Dues and Fees	375.98	60.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>28,246.60</u>	<u>24,253.07</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					-4,163.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					25,465.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					24,253.07	(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)					-2,951.02	(5)



# Trustees' Financial Summary

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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	1,710.58	1,564.17
2240	County Retirement Distribution	22,288.53	49,261.87
6100	Material Prior Period Revenue Adjustments	0.00	4.29
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>23,999.11</u>	<u>50,830.33</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		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	18,877.49	21,076.84
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	44.69	89.96
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	1,598.31	1,656.37
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	3,550.79	8,274.50
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	3,083.41	2,342.85
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	2,247.16	4,066.18
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	8,801.51	4,991.88
329	State Miscellaneous Grants		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	413.59	0.00
390	State Career & Technical Ed Entitlement - Undistributed		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	5,050.80	0.00
391	State Career & Technical Ed Entitlement - Agriculture		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	3,654.62
394	State Career & Technical Ed Entitlement - Family & Consu		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	2,060.21



# Trustees' Financial Summary

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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
394	State Career & Technical Ed Entitlement - Family & Consu				
	1XXX	Instruction			
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	1,761.78	2,220.34
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	3,428.71	3,496.37
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	2,798.07	1,990.65
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>51,656.31</u>	<u>55,920.77</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					31,054.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					50,830.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					55,920.77	(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)					25,963.84	(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>037 Insectaria</b>	
1900 Other Revenue from Local Sources	3,500.00
<b>127 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	18,079.00
<b>206 Title I, Part A, Accountability</b>	
4200 Title I, Part A, Improving Basic Programs	48,728.81
<b>207 Title I Part A</b>	
4200 Title I, Part A, Improving Basic Programs	46,953.83
<b>296 Title I, Part G, Advanced Placement</b>	
4290 Title I, Part G, Advanced Placement	899.00
<b>297 Title I Part G</b>	
4290 Title I, Part G, Advanced Placement	672.00
<b>306 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	18,962.00
<b>307 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	6,867.00
<b>316 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	2,391.00
<b>317 Title II Part D</b>	
4310 Title II, Part D, Educational Technology	2,391.00
<b>326 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	2,392.00
<b>327 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,867.00
<b>356 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	842.00
<b>357 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	430.00
<b>367 OTO Deferred Maintenance</b>	
3640 OTO Weatherization & Deferred Maintenance	7,732.00
<b>516 Carl Perkins</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	4,394.00
<b>517 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	3,166.00
<b>566 Part B</b>	
4560 IDEA, Part B, Children with Disabilities	3,970.00



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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2007 Value
<b>567 Part B</b>	
4560 IDEA, Part B, Children with Disabilities	5,423.35
<b>657 OTO Indian Ed for Add</b>	
3650 OTO Indian Education for All	2,094.85
<b>706 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	705.00
<b>709 State Career &amp; Tech</b>	
3900 State Career & Technical Ed Entitlement	2,443.00
<b>766 OTO Energy Relief</b>	
6100 Material Prior Period Revenue Adjustments	886.51
<b>806 Significant Needs Students</b>	
3610 Services for Significant Needs Students	2,200.00

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

187,989.35

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

PRC Program Function Object	2007 Value
<b>036 Insectaria</b>	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
1XX Personal Services - Salaries	3,256.35
2XX Personal Services - Employee Benefits	568.07
5XX Other Purchased Services	319.01
6XX Supplies and Materials	1,751.25
<b>036 Subtotal</b>	5,894.68
<b>127 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	3,308.75
<b>207 Title I Part A</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	60,105.39
2XX Personal Services - Employee Benefits	22,110.12



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,299.00
5XX Other Purchased Services	663.96
6XX Supplies and Materials	1,590.97
	86,769.44
<b>207 Subtotal</b>	<b>86,769.44</b>
<b>307 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	2,000.00
2XX Personal Services - Employee Benefits	683.91
3XX Purchased Professional and Technical Services	4,165.39
5XX Other Purchased Services	279.63
6XX Supplies and Materials	15.00
8XX Other Expenditures	3,440.00
	10,583.93
<b>307 Subtotal</b>	<b>10,583.93</b>
<b>317 Title II Part D</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1,642.56
431 Title II, Part D, Educational Technology	
1XXX Instruction	
2XX Personal Services - Employee Benefits	470.93
	2,113.49
<b>317 Subtotal</b>	<b>2,113.49</b>
<b>337 Microsoft</b>	
5XX Non-Public School Programs	
1XXX Instruction	
6XX Supplies and Materials	7,509.72
<b>367 OTO Deferred Maintenance</b>	
364 State One Time Only (OTO) Weatherization/Deferred Mai	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	7,732.00



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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>516 Carl Perkins</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	2,269.11
<b>517 Vo Ed Carl Perkins Basic Grant</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	3,166.00
<b>657 OTO Indian Ed for Add</b>	
365 Indian Education for All	
1XXX Instruction	
1XX Personal Services - Salaries	1,628.37
2XX Personal Services - Employee Benefits	726.57
<b>657 Subtotal</b>	2,354.94
<b>709 State Career &amp; Tech</b>	
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
6XX Supplies and Materials	1,048.76
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
8XX Other Expenditures	240.00
<b>709 Subtotal</b>	1,288.76
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      132,990.82



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						-34,009.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						187,989.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						132,990.82	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						20,988.87	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
036 Insectaria	0.00	5,894.68	-5,894.68
037 Insectaria	3,500.00	0.00	3,500.00
127 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	18,079.00	3,308.75	14,770.25
206 Title I, Part A, Accountability	48,728.81	0.00	48,728.81
207 Title I Part A	46,953.83	86,769.44	-39,815.61
296 Title I, Part G, Advanced Placement	899.00	0.00	899.00
297 Title I Part G	672.00	0.00	672.00
306 Title II Part A	18,962.00	0.00	18,962.00
307 Title II, Part A, Teacher/Principal Train/Recruit	6,867.00	10,583.93	-3,716.93
316 Title II, Part D, Ed Technology	2,391.00	0.00	2,391.00
317 Title II Part D	2,391.00	2,113.49	277.51
326 Title IV, Part A, Safe & Drug-Free	2,392.00	0.00	2,392.00
327 Title IV, Part A, Safe & Drug-Free	1,867.00	0.00	1,867.00
337 Microsoft	0.00	7,509.72	-7,509.72
356 Title V, Part A, Innovative Programs	842.00	0.00	842.00
357 Title V, Part A, Innovative Programs	430.00	0.00	430.00
367 OTO Deferred Maintenance	7,732.00	7,732.00	0.00
516 Carl Perkins	4,394.00	2,269.11	2,124.89
517 Vo Ed Carl Perkins Basic Grant	3,166.00	3,166.00	0.00
566 Part B	3,970.00	0.00	3,970.00
567 Part B	5,423.35	0.00	5,423.35
657 OTO Indian Ed for Add	2,094.85	2,354.94	-260.09



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## 15 - Miscellaneous Programs Fund

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
706 Gifted and Talented	705.00	0.00	705.00
709 State Career & Tech	2,443.00	1,288.76	1,154.24
766 OTO Energy Relief	886.51	0.00	886.51
806 Significan Needs Students	2,200.00	0.00	2,200.00
<b>Total</b>	<b>187,989.35</b>	<b>132,990.82</b>	<b>54,998.53</b>



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## 18 - Traffic Education Fund

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

PRC Revenue		2006 Value	2007 Value
1982	Summer Session - Driver's Education Fees	900.00	1,650.00
3260	State Driver's Education Reimbursement	1,813.65	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>2,713.65</u>	<u>1,650.00</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			
1XXX Instruction			
1XX Personal Services - Salaries	0.00	2,814.00	
2XX Personal Services - Employee Benefits	0.00	377.16	
3XX Purchased Professional and Technical Services	0.00	145.00	
4XX Purchased Property Services	0.00	40.00	
6XX Supplies and Materials	0.00	498.54	
810 Dues and Fees	145.00	0.00	
25XX Support Services - Business			
8XX Other Expenditures	5.40	0.00	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>150.40</u>	<u>3,874.70</u>

### Schedule of Changes Worksheet

Beginning Fund Balance		2,253.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,650.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		3,874.70	(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)		28.57	(5)



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## 20 - Lease-Rental Fund

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

PRC Revenue	2006 Value	2007 Value
1910 Rentals	1,500.00	1,500.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,500.00	1,500.00

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	599.50	70.00
6XX Supplies and Materials	200.00	48.82
8XX Other Expenditures	70.00	70.00
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	57.99	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	927.49	188.82

## Schedule of Changes Worksheet

Beginning Fund Balance	4,439.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,500.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	188.82	(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)	5,751.07	(5)



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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	12.80	83.29
5300	Operating Transfers from Other Funds	5,000.00	4,241.87
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>5,012.80</u>	<u>4,325.16</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		
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	0.00	6,261.25
2XX	Personal Services - Employee Benefits	0.00	549.17
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	0.00	358.23
2XX	Personal Services - Employee Benefits	0.00	31.42
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>0.00</u>	<u>7,200.07</u>

### Schedule of Changes Worksheet

Beginning Fund Balance		5,079.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		4,325.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		7,200.07	(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)		2,204.81	(5)



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## 28 - Technology Fund

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

PRC Revenue	2006 Value	2007 Value
3281 State Technology Aid	2,736.91	2,807.42
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,736.91	2,807.42

### 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		
3XX Purchased Professional and Technical Services	220.00	199.00
6XX Supplies and Materials	1,803.06	547.36
8XX Other Expenditures	0.00	119.45
24XX Support Services - School Administration		
5XX Other Purchased Services	738.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,761.06	865.81

## Schedule of Changes Worksheet

Beginning Fund Balance	203.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,807.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	865.81	(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)	2,144.71	(5)



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## 29 - Flexibility Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						1,477.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		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)						1,477.94	(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	121.50	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>121.50</u>	<u>0.00</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		
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	3,973.26	0.00
7XX Property and Equipment Acquisition	0.00	1,269.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>3,973.26</u>	<u>1,269.50</u>

## Schedule of Changes Worksheet

Beginning Fund Balance	1,289.50 (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	1,269.50 (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)	20.00 (5)



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## 61 - Building Reserve Fund

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

PRC Revenue		2006 Value	2007 Value
1110	District Tax Levy	7,557.35	7,625.95
1190	Penalties and Interest on Taxes	4.75	15.36
1510	Interest Earnings	899.07	1,476.77
3440	State HB20/SB417 Prop Tax Reimb	30.88	18.55
3445	State Combined Fund School Block Grant	743.26	748.91
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>9,235.31</u>	<u>9,885.54</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		
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	36,251.67	2,621.85
52XX	Capital Leases or Long Term Notes with Board of Investm		
840	Principal On Debt	769.14	0.00
850	Interest on Debt	150.76	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>37,171.57</u>	<u>2,621.85</u>

## Schedule of Changes Worksheet

Beginning Fund Balance		9,796.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		9,885.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,621.85	(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)		17,060.58	(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
1510	Interest Earnings	2,217.36	912.30
1700	Student Extracurricular Activity Receipts	74,267.46	95,844.22
1900	Other Revenue from Local Sources	22,791.58	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		99,276.40	96,756.52

### 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	94,265.65	72,145.57
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		94,265.65	72,145.57

## Schedule of Changes Worksheet

Beginning Fund Balance		60,086.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		96,756.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		72,145.57	(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)		84,697.93	(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	19,008.79	26,203.20
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	179,801.14	175,262.04
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	1,835.82	5,463.60
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	499.51
XX	XXX 26XX	41X Energy Utility Services	16,613.93	23,078.50
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	11,623.35
XX	XXX 4XXX	74X Major Equipment-Replacement	46,393.52	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	6,306.08
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	6,306.08

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,101.88
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	9,080.71
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	50,460.78
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: 100%**



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	42,213.44	0.00	0.00	0.00	
280	1XXX	2XX	8,247.34	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>			50,460.78	0.00	0.00	0.00	50,460.78



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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.*



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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land Improvements	4,565.00	0.00	0.00	0.00	4,565.00
Buildings	316,338.00	0.00	25,420.00	0.00	341,758.00
Machinery And Equipment	149,551.00	0.00	37,369.00	0.00	186,920.00
Totals at historical cost	470,454.00	0.00	62,789.00	0.00	533,243.00
Less Accumulated depreciation for:					
Improvement Accum	456.00	0.00	0.00	0.00	456.00
Building Accum	143,684.00	0.00	0.00	0.00	143,684.00
Machinery And Equipment Accum	56,526.00	0.00	0.00	0.00	56,526.00
Total accumulated depreciation	200,666.00	0.00	0.00	0.00	200,666.00
Governmental activities, capital assets, net	269,788.00	0.00	62,789.00	0.00	332,577.00

\* 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.

Depreciation by Function for FY2007	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	4,243.00	0.00	0.00
Operations and Maintenance (26XX)	3,955.00	0.00	0.00
Transportation (27XX)	5,097.00	0.00	0.00
Total Depreciation for FY2007	13,295.00	0.00	0.00

\*\*\* 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>							
Compensated	35,862.51	0.00	0.00	28,790.78	7,071.73	0.00	7,071.73
Loans	905.03	0.00	905.03	0.00	0.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	36,767.54	0.00	905.03	28,790.78	7,071.73	0.00	7,071.73

\* 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.