



Trustees' Financial Summary

FY2006-07

Submit ID: 0244-16246440

13 Fallon County

**** Recalculated ****

0244 Baker K-12 Schools

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk Elaine Stanhope

Phone #: (406) 778-2577

(Signature)

(Date)

Chair, Board of Trustees Delbert Espinosa

(Signature)

(Date)

County Superintendent Brenda J. Wood

(Signature)

(Date)

Software

Accounting Package: Computer Software Associates

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 #
067	OTO Weathrization & Deferred Maint	STATE	13-0244	
081	AUDIT SHELL OIL ACCELERATED LGST	LOCAL		
097	ACCELERATED LGST FUNDS	LOCAL	13-0244	LOCAL
102	Cenex Grant	LOCAL		
103	Exxon Grant	LOCAL		
106	Blue Rock Grant	LOCAL		
111	BIG CountrySpecial Education Coop	LOCAL	SPEECH	
145	ESEA Title II, Part A	FEDERAL	1302441407	84.367A
146	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1302441406	84.367
165	ESEA Title IV Part A	FEDERAL	1302441607	84.186A
311	ESEA Title I Part A	FEDERAL	1302443107	84.010A
367	OTO Indian Ed for All	STATE	13-0244	
395	ESEA Title V Part A	FEDERAL	1302443907	84.298A
414	Small Rural School Achivement Program	FEDERAL	S358A050519	84.358A
415	Small, Rural School Achievement	FEDERAL	S358A060519	84.358A
425	ESEA Title II Part D	FEDERAL	1302446007	84.318
454	Carl D Perkins Vocational Grant	FEDERAL	1302448107BG	84.048A
724	Career and Vocational/Technical Ed	STATE	13024407	
775	IDEA Part B	FEDERAL	099627707ALLO	84.027



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,852,013.66	1,141,695.12	62,590.93	4,986.29
02	Taxes Receivable - Real and Personal (120-149)	2,649.71	282.88	2.43	
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)				16,547.09
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,854,663.37	1,141,978.00	62,593.36	21,533.38
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,649.71	282.88	2.43	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,649.71	282.88	2.43	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				16,547.09
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	3,852,013.66	1,141,695.12	62,590.93	4,986.29
52	TOTAL FUND BALANCE/EQUITY	3,852,013.66	1,141,695.12	62,590.93	21,533.38
53	TOTAL LIABILITIES AND FUND BALANCE	3,854,663.37	1,141,978.00	62,593.36	21,533.38



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	97,831.29	291,079.13	5,787,360.77	930,179.21
02	Taxes Receivable - Real and Personal (120-149)	180.07			29.41
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	98,011.36	291,079.13	5,787,360.77	930,208.62
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	180.07			29.41
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	180.07			29.41
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	97,831.29	291,079.13	5,787,360.77	930,179.21
52	TOTAL FUND BALANCE/EQUITY	97,831.29	291,079.13	5,787,360.77	930,179.21
53	TOTAL LIABILITIES AND FUND BALANCE	98,011.36	291,079.13	5,787,360.77	930,208.62



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,411.89		1,828.17	30,323.65
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	10,411.89		1,828.17	30,323.65
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	10,411.89		1,828.17	30,323.65
52	TOTAL FUND BALANCE/EQUITY	10,411.89		1,828.17	30,323.65
53	TOTAL LIABILITIES AND FUND BALANCE	10,411.89		1,828.17	30,323.65



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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,457,588.59	2,370,009.68		102,060.78
02	Taxes Receivable - Real and Personal (120-149)				36.32
03	Taxes Receivable - Protested (150-159)				14.87
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,457,588.59	2,370,009.68		102,111.97
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				51.19
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				51.19
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	1,457,588.59	2,370,009.68		102,060.78
52	TOTAL FUND BALANCE/EQUITY	1,457,588.59	2,370,009.68		102,060.78
53	TOTAL LIABILITIES AND FUND BALANCE	1,457,588.59	2,370,009.68		102,111.97



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	15,889.35	8,715,326.27		
02	Taxes Receivable - Real and Personal (120-149)		458.74		
03	Taxes Receivable - Protested (150-159)		2.98		
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	15,889.35	8,715,787.99		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		461.72		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		461.72		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	15,889.35	8,715,326.27		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	15,889.35	8,715,326.27		
53	TOTAL LIABILITIES AND FUND BALANCE	15,889.35	8,715,787.99		



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	84,224.94		97,318.37	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	84,224.94		97,318.37	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY	84,224.94		97,318.37	
53	TOTAL LIABILITIES AND FUND BALANCE	84,224.94		97,318.37	



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	38,775.61			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	38,775.61			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)	38,775.61			
35	TOTAL LIABILITIES	38,775.61			
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	38,775.61			



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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



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01 - General Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	5,988.77	1,256.75
1190 Penalties and Interest on Taxes	3,720.33	220.99
1330 Tuition from Schl Dists Outside State	5,096.80	6,457.20
1510 Interest Earnings	75,655.64	155,268.14
1900 Other Revenue from Local Sources	1,567.15	2,645.03
3110 Direct State Aid	1,091,881.63	1,057,614.95
3111 Quality Educator	0.00	82,472.00
3112 At Risk Student	0.00	8,952.26
3113 Indian Education For All	0.00	8,160.00
3114 American Indian Achievement Gap	0.00	1,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	60,310.85	58,107.45
3302 State Payment in Lieu of Taxes - FWP	7,066.84	0.00
3440 State HB20/SB417 Prop Tax Reimb	0.00	4,711.23
3444 State School Block Grant	387,997.68	390,946.46
3460 Montana Oil and Gas Tax	1,931,219.34	2,412,995.98
6100 Material Prior Period Revenue Adjustments	1,230.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,571,735.03	4,190,808.44

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,154,146.11	1,324,612.74
2XX Personal Services - Employee Benefits	217,640.78	144,493.93
4XX Purchased Property Services	1,418.72	8,466.04
5XX Other Purchased Services	4,801.34	852.09
6XX Supplies and Materials	14,409.43	11,285.05
21XX Support Services - Students		
1XX Personal Services - Salaries	49,373.09	59,299.75
2XX Personal Services - Employee Benefits	9,577.56	5,464.03
3XX Purchased Professional and Technical Services	153.00	140.25
5XX Other Purchased Services	1,489.35	881.88
6XX Supplies and Materials	498.57	2,109.14
222X Educational Media Services		
1XX Personal Services - Salaries	50,605.66	68,853.80
2XX Personal Services - Employee Benefits	8,049.89	5,353.97
6XX Supplies and Materials	1,079.53	716.79
23XX Support Services - General Administration		
1XX Personal Services - Salaries	93,685.77	64,533.99



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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			
		2XX	Personal Services - Employee Benefits	11,971.36	5,640.97
		3XX	Purchased Professional and Technical Services	5,450.00	4,200.00
		5XX	Other Purchased Services	73,530.43	66,951.85
		6XX	Supplies and Materials	1,087.46	338.52
		810	Dues and Fees	12,385.00	12,238.00
		8XX	Other Expenditures	1,696.74	1,392.71
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	147,733.98	162,707.53
		2XX	Personal Services - Employee Benefits	44,218.97	24,399.50
		5XX	Other Purchased Services	13,841.04	10,070.91
		6XX	Supplies and Materials	1,883.42	2,331.73
		810	Dues and Fees	1,225.00	154.00
		8XX	Other Expenditures	3,412.04	1,739.37
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	53,533.31	63,816.34
		2XX	Personal Services - Employee Benefits	10,940.59	8,054.74
		3XX	Purchased Professional and Technical Services	0.00	285.00
		5XX	Other Purchased Services	1,985.12	2,658.21
		6XX	Supplies and Materials	182.22	249.78
		810	Dues and Fees	300.00	268.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	195,463.47	221,847.24
		2XX	Personal Services - Employee Benefits	83,348.48	50,295.62
		3XX	Purchased Professional and Technical Services	1,548.00	0.00
		4XX	Purchased Property Services	120,747.67	98,687.40
		5XX	Other Purchased Services	0.00	1,497.45
		6XX	Supplies and Materials	26,777.90	19,847.05
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	2,960.09	4,965.67
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	61,280.14	95,607.29
		2XX	Personal Services - Employee Benefits	20,108.38	24,470.81
		5XX	Other Purchased Services	1,110.56	68.87
		6XX	Supplies and Materials	2,903.91	7,857.13
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	16,703.40	21,024.00
		2XX	Personal Services - Employee Benefits	5,623.25	3,389.40
		3XX	Purchased Professional and Technical Services	238.38	770.02
		4XX	Purchased Property Services	0.00	65.00



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**** Recalculated ****

0244 Baker K-12 Schools

01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
280	Special Education - Local and State				
	21XX	Support Services - Students			
		5XX	Other Purchased Services	78.90	0.00
		6XX	Supplies and Materials	435.85	926.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	25,449.80	25,516.47
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		5XX	Other Purchased Services	0.00	980.00
		6XX	Supplies and Materials	0.00	87.21
365	Indian Education for All				
	1XXX	Instruction			
		3XX	Purchased Professional and Technical Services	0.00	375.00
		6XX	Supplies and Materials	0.00	737.42
	221X	Improvement of Instruction Services			
		1XX	Personal Services - Salaries	0.00	3,250.00
		5XX	Other Purchased Services	0.00	790.78
	222X	Educational Media Services			
		5XX	Other Purchased Services	0.00	562.71
		6XX	Supplies and Materials	0.00	2,599.34
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	106,118.72	115,343.82
		2XX	Personal Services - Employee Benefits	22,300.26	17,276.45
		4XX	Purchased Property Services	1,254.67	148.55
		5XX	Other Purchased Services	87.39	181.90
		6XX	Supplies and Materials	19,880.33	21,860.54
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	9,792.00	11,799.97
		2XX	Personal Services - Employee Benefits	1,518.84	1,410.52
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	24,411.86	45,818.94
		2XX	Personal Services - Employee Benefits	4,062.46	5,608.56
		5XX	Other Purchased Services	454.75	0.00
		6XX	Supplies and Materials	2,105.07	6,887.47
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	1,740.00	1,270.00



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0244 Baker K-12 Schools

01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
710	School Sponsored	Extracurricular	Activities		
	34XX	Extracurricular	- Activities		
		2XX	Personal Services - Employee Benefits	9.63	8.01
		5XX	Other Purchased Services	46,167.15	49,821.72
		6XX	Supplies and Materials	4,793.59	1,149.45
		810	Dues and Fees	1,000.00	1,000.00
720	School Sponsored	Athletics			
	35XX	Extracurricular	- Athletics		
		1XX	Personal Services - Salaries	4,014.00	3,560.15
		2XX	Personal Services - Employee Benefits	79.96	45.01
		5XX	Other Purchased Services	118,398.59	117,200.36
		6XX	Supplies and Materials	4,642.07	2,872.52
		810	Dues and Fees	2,537.50	2,500.00
8XX	Community Services	Programs			
	33XX	Community Services			
		1XX	Personal Services - Salaries	23,928.46	0.00
		2XX	Personal Services - Employee Benefits	1,912.36	0.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	45,491.54	71,421.20
		2XX	Personal Services - Employee Benefits	26,375.80	19,449.40
		5XX	Other Purchased Services	1,160.05	401.70
		6XX	Supplies and Materials	0.00	156.50
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	21,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,052,320.71</u>	<u>3,147,971.23</u>



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0244 Baker K-12 Schools

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					2,824,520.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,190,808.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,147,971.23	(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	15,343.77	(4b)	-15,343.77	
					-15,343.77	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,852,013.66	(5)



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0244 Baker K-12 Schools

10 - Transportation Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	501.32	105.65
1190 Penalties and Interest on Taxes	260.63	42.14
1510 Interest Earnings	26,398.08	54,094.31
3302 State Payment in Lieu of Taxes - FWP	1,303.83	0.00
3440 State HB20/SB417 Prop Tax Reimb	0.00	869.22
3444 State School Block Grant	5,329.27	5,369.77
3460 Montana Oil and Gas Tax	300,000.00	500,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	333,793.13	560,481.09

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	11,398.79	9,221.83
2XX Personal Services - Employee Benefits	1,653.48	1,130.42
24XX Support Services - School Administration		
1XX Personal Services - Salaries	16,989.99	23,604.73
2XX Personal Services - Employee Benefits	5,826.44	3,537.55
25XX Support Services - Business		
1XX Personal Services - Salaries	8,604.10	8,547.60
2XX Personal Services - Employee Benefits	2,089.33	962.81
27XX Student Transportation Services		
5XX Other Purchased Services	163,333.01	160,903.50
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	1,438.00	984.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	211,333.14	208,892.44



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0244 Baker K-12 Schools

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						790,106.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						560,481.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						208,892.44	(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)						1,141,695.12	(5)



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0244 Baker K-12 Schools

11 - Bus Depreciation Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	0.13	0.00
1190 Penalties and Interest on Taxes	0.23	0.00
1510 Interest Earnings	2,289.37	2,722.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,289.73	2,722.01

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	818.75	642.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	818.75	642.45

Schedule of Changes Worksheet

Beginning Fund Balance	60,511.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,722.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	642.45	(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)	62,590.93	(5)



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0244 Baker K-12 Schools

12 - School Food Services Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	41.33	147.01
1611 National School Lunch Program	40,750.73	42,878.24
1623 Milk Sales	1,089.25	874.75
1632 Daily Adult Sales	1,176.00	1,735.50
3220 State Food Services Match	0.00	434.29
4550 Federal Child Nutrition	23,324.87	23,166.34
5200 Sale or Compensation for Loss of Assets	0.00	818.92

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

66,382.18	70,055.05
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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	15,790.46	19,385.70
2XX Personal Services - Employee Benefits	5,730.36	4,345.35
5XX Other Purchased Services	1,119.09	72.98
6XX Supplies and Materials	43,210.98	42,700.20
810 Dues and Fees	31.00	32.00

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

65,881.89	66,536.23
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Schedule of Changes Worksheet

Beginning Fund Balance	10,299.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	70,055.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	66,536.23	(3)
Increase/Decrease of Reserve for Inventories		
This Year 16,547.09 Less Last Year 8,832.31 (4a)	7,714.78	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	7,714.78	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	21,533.38	(5)



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0244 Baker K-12 Schools

13 - Tuition Fund

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

PRC Revenue		2006 Value	2007 Value
1110	District Tax Levy	21.18	4.67
1190	Penalties and Interest on Taxes	12.66	2.26
1510	Interest Earnings	3,186.37	4,575.64
3302	State Payment in Lieu of Taxes - FWP	852.89	528.36
3440	State HB20/SB417 Prop Tax Reimb	0.00	40.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4,073.10</u>	<u>5,151.15</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		
5XX	Other Purchased Services	0.00	2,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>2,500.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				95,180.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				5,151.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				2,500.00	(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)				97,831.29	(5)



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0244 Baker K-12 Schools

14 - Retirement Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	15,714.23	14,824.90
2240 County Retirement Distribution	0.00	380,920.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15,714.23	395,745.35

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	198,352.74	224,717.74
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	6,709.46	8,345.36
222X Educational Media Services		
2XX Personal Services - Employee Benefits	7,434.54	10,451.54
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	14,719.70	12,996.45
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	23,415.14	30,973.69
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	8,576.92	10,525.90
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	26,800.74	37,036.36
210 Non-Federal Alternative Education		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,421.09	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	8,774.11	12,933.74
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2,416.81	3,244.43
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	15,869.66	17,904.95
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	1,461.00	1,738.71



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0244 Baker K-12 Schools

14 - Retirement Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	94.20	1,882.68
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	215.47	147.51
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	305.36	272.13
8XX	Community Services Programs				
	33XX	Community Services			
		2XX	Personal Services - Employee Benefits	5,632.72	7,915.92
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	8,205.65	12,658.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				332,405.31	393,745.77

Schedule of Changes Worksheet

Beginning Fund Balance					289,079.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					395,745.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					393,745.77	(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)					291,079.13	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2007 Value
067 OTO Weathrization & Deferred Maint	
3640 OTO Weatherization & Deferred Maintenance	63,200.00
081 AUDIT SHELL OIL ACCELERATED LGST FUNDS	
1510 Interest Earnings	216,812.36
1900 Other Revenue from Local Sources	36,137.35
081 Subtotal	252,949.71
097 ACCELERATED LGST FUNDS	
1510 Interest Earnings	8,686.46
102 Cenex Grant	
1510 Interest Earnings	4.44
1920 Contributions/Donations from Private Sources	500.00
102 Subtotal	504.44
103 Exxon Grant	
1920 Contributions/Donations from Private Sources	500.00
106 Blue Rock Grant	
1510 Interest Earnings	480.92
111 BIG CountrySpecial Education Coop	
5710 Special Education Resources Transferred from Other School Districts or Cooper	11,800.00
145 ESEA Title II, Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	27,419.00
165 ESEA Title IV Part A	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	3,389.00
311 ESEA Title I Part A	
4200 Title I, Part A, Improving Basic Programs	61,173.00
367 OTO Indian Ed for All	
1510 Interest Earnings	137.96
3650 OTO Indian Education for All	19,044.12
367 Subtotal	19,182.08
395 ESEA Title V Part A	
4350 Title V, Part A, Innovative Programs	1,078.00
414 Small Rural School Achivement Program	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,680.61
415 Small, Rural School Achievement	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	5,671.57



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2007 Value
425 ESEA Title II Part D	
4310 Title II, Part D, Educational Technology	1,100.00
454 Carl D Perkins Vocational Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	5,967.00
724 Career and Vocational/Technical Ed	
3900 State Career & Technical Ed Entitlement	4,709.00
775 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	73,862.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	553,352.79

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

PRC Program Function Object	2007 Value
067 OTO Weathrization & Deferred Maint	
364 State One Time Only (OTO) Weatherization/Deferred Mai	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	63,200.00
081 AUDIT SHELL OIL ACCELERATED LGST FUNDS	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	28,354.88
5XX Other Purchased Services	576.85
6XX Supplies and Materials	14,096.00
8XX Community Services Programs	
33XX Community Services	
1XX Personal Services - Salaries	70,433.04
2XX Personal Services - Employee Benefits	9,006.71
5XX Other Purchased Services	498.82
6XX Supplies and Materials	13,205.93
8XX Other Expenditures	1,500.00
081 Subtotal	137,672.23



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
103 Exxon Grant	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
6XX Supplies and Materials	500.00
111 BIG CountrySpecial Education Coop	
280 Special Education - Local and State	
21XX Support Services - Students	
1XX Personal Services - Salaries	9,300.00
2XX Personal Services - Employee Benefits	2,500.00
	11,800.00
111 Subtotal	
145 ESEA Title II, Part A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	11,000.02
2XX Personal Services - Employee Benefits	2,709.48
430 Title II, Part A, Teacher & Principal Training & Recruiting	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	1,925.00
2XX Personal Services - Employee Benefits	243.68
5XX Other Purchased Services	11,540.82
	27,419.00
145 Subtotal	
146 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,137.66
165 ESEA Title IV Part A	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
3XX Purchased Professional and Technical Services	975.00
5XX Other Purchased Services	190.00
6XX Supplies and Materials	2,224.00
	3,389.00
165 Subtotal	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
311 ESEA Title I Part A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	49,250.00
2XX Personal Services - Employee Benefits	11,923.00
	61,173.00
311 Subtotal	
395 ESEA Title V Part A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	902.58
2XX Personal Services - Employee Benefits	175.42
	1,078.00
395 Subtotal	
414 Small Rural School Achievement Program	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	6,330.80
2XX Personal Services - Employee Benefits	1,006.54
3XX Purchased Professional and Technical Services	2,450.00
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	300.00
5XX Other Purchased Services	1,593.27
	11,680.61
414 Subtotal	
415 Small, Rural School Achievement	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
3XX Purchased Professional and Technical Services	800.00
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	885.00
5XX Other Purchased Services	3,946.57
	5,631.57
415 Subtotal	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
425 ESEA Title II Part D	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	875.00
2XX Personal Services - Employee Benefits	225.00
	1,100.00
425 Subtotal	
454 Carl D Perkins Vocational Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	5,967.00
	5,967.00
724 Career and Vocational/Technical Ed	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
4XX Purchased Property Services	954.91
5XX Other Purchased Services	2,110.89
6XX Supplies and Materials	1,643.20
	4,709.00
724 Subtotal	
775 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	54,776.25
2XX Personal Services - Employee Benefits	19,086.90
	73,863.15
775 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 410,320.22



Trustees' Financial Summary

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13 Fallon County

**** Recalculated ****

0244 Baker K-12 Schools

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					5,644,328.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					553,352.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					410,320.22	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,787,360.77	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
067 OTO Weathrization & Deferred Maint	63,200.00	63,200.00	0.00
081 AUDIT SHELL OIL ACCELERATED LGST FUNDS	252,949.71	137,672.23	115,277.48
097 ACCELERATED LGST FUNDS	8,686.46	0.00	8,686.46
102 Cenex Grant	504.44	0.00	504.44
103 Exxon Grant	500.00	500.00	0.00
106 Blue Rock Grant	480.92	0.00	480.92
111 BIG CountrySpecial Education Coop	11,800.00	11,800.00	0.00
145 ESEA Title II, Part A	27,419.00	27,419.00	0.00
146 Title II, Part A, Teacher/Principal Train/Recruit	0.00	1,137.66	-1,137.66
165 ESEA Title IV Part A	3,389.00	3,389.00	0.00
311 ESEA Title I Part A	61,173.00	61,173.00	0.00
367 OTO Indian Ed for All	19,182.08	0.00	19,182.08
395 ESEA Title V Part A	1,078.00	1,078.00	0.00
414 Small Rural School Achivement Program	11,680.61	11,680.61	0.00
415 Small, Rural School Achievement	5,671.57	5,631.57	40.00
425 ESEA Title II Part D	1,100.00	1,100.00	0.00
454 Carl D Perkins Vocational Grant	5,967.00	5,967.00	0.00
724 Career and Vocational/Technical Ed	4,709.00	4,709.00	0.00
775 IDEA Part B	73,862.00	73,863.15	-1.15
Total	553,352.79	410,320.22	143,032.57



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**** Recalculated ****

0244 Baker K-12 Schools

17 - Adult Education Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	58.76	18.08
1190 Penalties and Interest on Taxes	17.80	7.21
1510 Interest Earnings	21,435.24	41,488.36
3460 Montana Oil and Gas Tax	460,000.00	200,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	481,511.80	241,513.65

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

PRC Program Function Object	2006 Value	2007 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	1,200.00	14,143.00
2XX Personal Services - Employee Benefits	6.96	4,129.26
3XX Purchased Professional and Technical Services	2,140.00	3,800.00
4XX Purchased Property Services	2,016.00	4,524.00
6XX Supplies and Materials	49,029.45	4,208.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	54,392.41	30,805.21

Schedule of Changes Worksheet

Beginning Fund Balance	719,470.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	241,513.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	30,805.21	(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)	930,179.21	(5)



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0244 Baker K-12 Schools

18 - Traffic Education Fund

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

PRC Revenue		2006 Value	2007 Value
1311	Driver's Education Fees	1,000.00	1,300.00
1510	Interest Earnings	96.45	397.43
1982	Summer Session - Driver's Education Fees	700.00	400.00
3260	State Driver's Education Reimbursement	3,627.29	2,793.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5,423.74</u>	<u>4,890.83</u>

Schedule of Changes Worksheet

Beginning Fund Balance				5,521.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				4,890.83	(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)				10,411.89	(5)



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0244 Baker K-12 Schools

20 - Lease-Rental Fund

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	6.77	62.02
1920	Contributions/Donations from Private Sources	1,503.00	1,057.00
1945	Fees - Users/Resale of Supplies	12,519.98	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>14,029.75</u>	<u>1,119.02</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		
6XX	Supplies and Materials	2,864.22	2,210.26
8XX	Community Services Programs		
33XX	Community Services		
1XX	Personal Services - Salaries	6,665.92	0.00
2XX	Personal Services - Employee Benefits	244.64	0.00
6XX	Supplies and Materials	5,609.22	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>15,384.00</u>	<u>2,210.26</u>

Schedule of Changes Worksheet

Beginning Fund Balance		2,919.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,119.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,210.26	(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)		1,828.17	(5)



Trustees' Financial Summary

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**** Recalculated ****

0244 Baker K-12 Schools

21 - Compensated Absence Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	252.74	1,345.39
5300 Operating Transfers from Other Funds	21,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21,252.74	1,345.39

Schedule of Changes Worksheet

Beginning Fund Balance	28,978.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,345.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	30,323.65	(5)



Trustees' Financial Summary

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**** Recalculated ****

0244 Baker K-12 Schools

28 - Technology Fund

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	25,612.92	51,470.87
3281	State Technology Aid	14,916.51	13,548.55
3445	State Combined Fund School Block Grant	64,955.20	65,448.86
3460	Montana Oil and Gas Tax	250,000.00	700,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		355,484.63	830,468.28

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	16,929.19	10,010.27
	4XX Purchased Property Services	14,246.43	21,395.46
	5XX Other Purchased Services	270.45	0.00
	6XX Supplies and Materials	93,412.61	80,375.82
21XX	Support Services - Students		
	1XX Personal Services - Salaries	0.00	5,500.00
	2XX Personal Services - Employee Benefits	0.00	33.91
	3XX Purchased Professional and Technical Services	0.00	4,438.30
	6XX Supplies and Materials	288.00	493.00
222X	Educational Media Services		
	4XX Purchased Property Services	0.00	260.00
	6XX Supplies and Materials	4,198.09	4,547.51
24XX	Support Services - School Administration		
	6XX Supplies and Materials	11,430.65	8,500.30
25XX	Support Services - Business		
	3XX Purchased Professional and Technical Services	8,865.96	0.00
	4XX Purchased Property Services	2,962.00	780.00
	6XX Supplies and Materials	10,068.10	7,839.52
280	Special Education - Local and State		
1XXX	Instruction		
	6XX Supplies and Materials	0.00	837.50
390	State Career & Technical Ed Entitlement - Undistributed		
1XXX	Instruction		
	4XX Purchased Property Services	0.00	272.97
	6XX Supplies and Materials	9,334.90	26,137.45



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**** Recalculated ****

0244 Baker K-12 Schools

28 - Technology Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	172,006.38	171,422.01
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Schedule of Changes Worksheet

Beginning Fund Balance		798,542.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		830,468.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		171,422.01	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
		(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
		(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,457,588.59	(5)



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0244 Baker K-12 Schools

29 - Flexibility Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	50,819.43	63,582.67
3460 Montana Oil and Gas Tax	350,000.00	1,400,000.00
6100 Material Prior Period Revenue Adjustments	0.00	49,654.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	400,819.43	1,513,237.13

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	181,655.92	225,774.74
2XX Personal Services - Employee Benefits	25,758.61	31,048.16
3XX Purchased Professional and Technical Services	2,267.00	4,090.00
4XX Purchased Property Services	5,576.90	476.55
5XX Other Purchased Services	434.00	0.00
6XX Supplies and Materials	77,111.43	104,008.80
7XX Property and Equipment Acquisition	36,064.00	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	750.00	0.00
3XX Purchased Professional and Technical Services	84.00	86.00
6XX Supplies and Materials	1,381.68	1,166.40
222X Educational Media Services		
1XX Personal Services - Salaries	0.00	2,000.00
2XX Personal Services - Employee Benefits	0.00	11.59
6XX Supplies and Materials	11,326.79	5,850.59
23XX Support Services - General Administration		
1XX Personal Services - Salaries	27,623.44	21,500.00
2XX Personal Services - Employee Benefits	0.00	133.49
5XX Other Purchased Services	852.85	3,827.22
6XX Supplies and Materials	1,957.63	1,228.48
8XX Other Expenditures	2,528.96	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	0.00	33,812.43
2XX Personal Services - Employee Benefits	0.00	3,593.52
5XX Other Purchased Services	604.46	3,850.17
6XX Supplies and Materials	3,850.52	2,068.96
8XX Other Expenditures	1,651.10	1,614.03
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	8,067.63
2XX Personal Services - Employee Benefits	0.00	39.66



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0244 Baker K-12 Schools

29 - Flexibility Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary				
	25XX	Support Services - Business			
		5XX	Other Purchased Services	132.99	2,538.82
		6XX	Supplies and Materials	1,340.35	1,100.87
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	0.00	6,500.00
		2XX	Personal Services - Employee Benefits	0.00	504.63
		4XX	Purchased Property Services	18,920.91	8,888.20
		6XX	Supplies and Materials	10,015.78	10,196.00
		7XX	Property and Equipment Acquisition	6,780.00	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	3,000.00	4,500.00
		2XX	Personal Services - Employee Benefits	16.37	26.07
		4XX	Purchased Property Services	0.00	1,156.00
		6XX	Supplies and Materials	1,410.37	3,104.85
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		6XX	Supplies and Materials	3,000.00	6,958.81
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		6XX	Supplies and Materials	305.62	1,729.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	0.00	4,000.00
		2XX	Personal Services - Employee Benefits	0.00	310.55
		5XX	Other Purchased Services	199.00	0.00
		6XX	Supplies and Materials	1,489.55	118.98
		7XX	Property and Equipment Acquisition	0.00	6,800.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>428,090.23</u>	<u>512,681.20</u>



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0244 Baker K-12 Schools

29 - Flexibility Fund

Schedule of Changes Worksheet

Beginning Fund Balance					1,428,141.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,513,237.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					512,681.20	(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	58,688.04	(4b)	-58,688.04	
					-58,688.04	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,370,009.68	(5)



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0244 Baker K-12 Schools

50 - Debt Service Fund

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

PRC Revenue		2006 Value	2007 Value
1110	District Tax Levy	56.00	15.05
1190	Penalties and Interest on Taxes	24.78	4.87
1510	Interest Earnings	3,408.22	5,064.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,489.00</u>	<u>5,084.48</u>

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
830	Special Assessments	1,694.88	1,694.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>1,694.88</u>	<u>1,694.88</u>

Schedule of Changes Worksheet

Beginning Fund Balance		98,671.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5,084.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,694.88	(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)		102,060.78	(5)



Trustees' Financial Summary

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**** Recalculated ****

0244 Baker K-12 Schools

60 - Building Fund

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	679.08	761.46
1900	Other Revenue from Local Sources	4,238.04	3,974.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,917.12	4,735.46

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	6XX Supplies and Materials	5,153.93	2,165.00
	7XX Property and Equipment Acquisition	0.00	8,570.00
	8XX Other Expenditures	0.00	458.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		5,153.93	11,193.00

Schedule of Changes Worksheet

Beginning Fund Balance		22,346.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		4,735.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		11,193.00	(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)		15,889.35	(5)



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0244 Baker K-12 Schools

61 - Building Reserve Fund

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

PRC Revenue		2006 Value	2007 Value
1110	District Tax Levy	1,337.20	853.70
1190	Penalties and Interest on Taxes	815.31	20.52
1510	Interest Earnings	168,289.11	283,891.30
3302	State Payment in Lieu of Taxes - FWP	141.77	0.00
3440	State HB20/SB417 Prop Tax Reimb	0.00	94.51
3460	Montana Oil and Gas Tax	3,536,989.14	2,095,528.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,707,572.53</u>	<u>2,380,388.73</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		
3XX	Purchased Professional and Technical Services	2,106.00	37,035.51
4XX	Purchased Property Services	438,416.51	262,867.08
5XX	Other Purchased Services	70.96	160.00
6XX	Supplies and Materials	38,981.51	22,941.22
7XX	Property and Equipment Acquisition	0.00	11,436.23
4XXX	Facilities Acquisition and Construction Services		
3XX	Purchased Professional and Technical Services	23,962.18	12,492.00
4XX	Purchased Property Services	0.00	17,210.00
7XX	Property and Equipment Acquisition	20,500.00	316,741.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>524,037.16</u>	<u>680,883.72</u>



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0244 Baker K-12 Schools

61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance					7,015,821.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,380,388.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					680,883.72	(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)					8,715,326.27	(5)



Trustees' Financial Summary

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0244 Baker K-12 Schools

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	2,720.60	4,165.55
1920 Contributions/Donations from Private Sources	2,205.21	5,215.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>4,925.81</u>	<u>9,381.48</u>

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

PRC Program Function Object	2006 Value	2007 Value
8XX Community Services Programs		
33XX Community Services		
8XX Other Expenditures	3,000.00	4,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>3,000.00</u>	<u>4,000.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance	78,843.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,381.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	84,224.94	(5)



Trustees' Financial Summary

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**** Recalculated ****

0244 Baker K-12 Schools

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2006 Value	2007 Value
1700 Student Extracurricular Activity Receipts	161,812.77	156,919.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	161,812.77	156,919.10

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	161,975.32	159,295.15
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	161,975.32	159,295.15

Schedule of Changes Worksheet

Beginning Fund Balance	99,694.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	156,919.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	159,295.15	(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)	97,318.37	(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	34,900.00	50,193.34
XX	39X 1XXX	112 Certified Teacher Staff Salaries	106,838.72	116,872.57
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	1,562,867.80	1,814,506.05
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	18,709.21	29,545.78
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	758.79	0.00
XX	XXX 26XX	41X Energy Utility Services	124,408.89	106,202.84
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	20,500.00	45,467.87
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	227,658.81
XX	XXX 4XXX	73X Major Equipment-New	0.00	29,465.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	14,150.00
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	2,500.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	55,608.16
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	55,608.16

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	18,534.76
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	80,075.33
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	179,694.99
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	95,607.29	0.00	0.00	0.00	
280	1XXX	2XX	24,470.81	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	68.87	0.00	0.00	0.00	
280	1XXX	6XX	7,857.13	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	21,024.00	0.00	0.00	0.00	
280	21XX	2XX	3,389.40	0.00	0.00	0.00	
280	21XX	3XX	770.02	0.00	0.00	0.00	
280	21XX	4XX	65.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	926.00	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	25,516.47	0.00	0.00	0.00	
Totals			179,694.99	0.00	0.00	0.00	179,694.99



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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	66,001.00	0.00	0.00	0.00	66,001.00
Land Improvements	225,382.46	0.00	24,577.97	0.00	249,960.43
Buildings	4,654,432.91	0.00	619,881.17	0.00	5,274,314.08
Machinery And Equipment	527,898.30	0.00	89,184.20	30,930.00	586,152.50
Totals at historical cost	5,473,714.67	0.00	733,643.34	30,930.00	6,176,428.01
Less Accumulated depreciation for:					
Improvement Accum	114,810.26	0.00	5,962.51	0.00	120,772.77
Building Accum	2,359,669.86	0.00	143,816.25	0.00	2,503,486.11
Machinery And Equipment Accum	251,321.22	0.00	33,551.87	18,340.00	266,533.09
Total accumulated depreciation	2,725,801.34	0.00	183,330.63	18,340.00	2,890,791.97
Governmental activities, capital assets, net	2,747,913.33	0.00	550,312.71	12,590.00	3,285,636.04

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

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

*** Has comments.



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2006)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2007) [a + b - c - d]	Current Portion Due FY2008	Long-Term Portion Due FY2009-
Governmental Activities *							
Compensated	178,368.18	34,244.89	0.00	0.00	212,613.07	212,613.07	0.00
Other	48,688.85	1,127.50	11,712.00	0.00	38,104.35	0.00	38,104.35
Total Governmental Activity							
Long-Term Liabilities	227,057.03	35,372.39	11,712.00	0.00	250,717.42	212,613.07	38,104.35

* 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.