



Trustees' Financial Summary

FY2006-07

Submit ID: 9689-32923589

03 Blaine County

9689 Bear Paw Cooperative

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 Nellie Joe Nicholson

Phone #: (406) 357-2236

(Signature)

(Date)

Chair, Board of Trustees

(Signature)

(Date)

County Superintendent Carol Elliot

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY07 did the district employ a certified special education director? NA

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 # |
|-----|----------------------------|--------------|-----------------|---------|
| 382 | State Special Ed | STATE | 2007 | |
| 777 | IDEA-B (Trans from Coop) | FEDERAL | 039689772007ALL | 84.027A |
| 779 | IDEA-Presch Sec 619 (Coop) | FEDERAL | 039689792007ALL | 84.173A |



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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) | | | | |
| 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 | | | | |
| 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 | | 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) | | 11,537.70 | 68,110.29 | |
| 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) | | 7,856.80 | 3,382.70 | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | 19,394.50 | 71,492.99 | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | 53,376.75 | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | | | |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | | | 53,376.75 | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget (961-970) | | 19,394.50 | 18,116.24 | |
| 52 | TOTAL FUND BALANCE/EQUITY | | 19,394.50 | 18,116.24 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | 19,394.50 | 71,492.99 | |



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9689 Bear Paw Cooperative

| 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) | | | | |
| 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 | | | | |
| 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 | | 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) | | | | |
| 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 | | | | |
| 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) | | | | |
| 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 | | 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) | | | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | | | |
| 26 | Other Liabilities (690-699) | | | | |
| 28 | Notes Payable - Noncurrent (720) | | | | |
| 29 | Lease Obligations Payable (730) | | | | |
| 31 | Compensated Absences Payable (760) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget (961-970) | | | | |
| 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 | | 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) | | 25,284.17 | | |
| 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 | | 25,284.17 | | |
| 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 | | 25,284.17 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | 25,284.17 | | |



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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) | 14,530.13 | 20,234.46 | | |
| 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 | 14,530.13 | 20,234.46 | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 23 | Warrants Payable (620) | 14,530.13 | 20,234.46 | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | 14,530.13 | 20,234.46 | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 14,530.13 | 20,234.46 | | |



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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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14 - Retirement Fund

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

| PRC Revenue | | 2006 Value | 2007 Value |
|--|---|------------------|------------------|
| 1510 | Interest Earnings | 4,680.33 | 2,616.13 |
| 5710 | Special Education Resources Transferred from Other School Districts or Cooper | 54,281.18 | 60,031.79 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>58,961.51</u> | <u>62,647.92</u> |

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

| PRC Program Function Object | 2006 Value | 2007 Value |
|--|------------------|------------------|
| 280 Special Education - Local and State | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 19,897.01 | 12,201.63 |
| 21XX Support Services - Students | | |
| 2XX Personal Services - Employee Benefits | 33,052.05 | 36,275.25 |
| 24XX Support Services - School Administration | | |
| 2XX Personal Services - Employee Benefits | 0.00 | 11,386.99 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | <u>52,949.06</u> | <u>59,863.87</u> |

Schedule of Changes Worksheet

| | | |
|--|-----------|----------|
| Beginning Fund Balance | 16,610.45 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 62,647.92 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 59,863.87 | (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) | 19,394.50 | (5) |



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15 - Miscellaneous Programs Fund

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

| PRC Revenue | 2007 Value |
|--|------------|
| 777 IDEA-B (Trans from Coop) | |
| 4560 IDEA, Part B, Children with Disabilities | 802,613.25 |
| 779 IDEA-Presch Sec 619 (Coop) | |
| 4570 IDEA Preschool | 24,526.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 827,139.25 |

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

| PRC Program Function Object | 2007 Value |
|---|------------|
| 777 IDEA-B (Trans from Coop) | |
| 456 IDEA, Part B, Children with Disabilities | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 86,319.25 |
| 2XX Personal Services - Employee Benefits | 43,237.72 |
| 5XX Other Purchased Services | 5,523.06 |
| 6XX Supplies and Materials | 17,696.23 |
| 21XX Support Services - Students | |
| 1XX Personal Services - Salaries | 170,889.32 |
| 2XX Personal Services - Employee Benefits | 67,679.17 |
| 3XX Purchased Professional and Technical Services | 145.00 |
| 5XX Other Purchased Services | 22,032.24 |
| 6XX Supplies and Materials | 16,618.14 |
| 24XX Support Services - School Administration | |
| 1XX Personal Services - Salaries | 42,678.15 |
| 2XX Personal Services - Employee Benefits | 29,458.75 |
| 6XX Supplies and Materials | 4,980.08 |
| 25XX Support Services - Business | |
| 5XX Other Purchased Services | 5,315.31 |
| 6XX Supplies and Materials | 175.00 |
| 7XX Property and Equipment Acquisition | 18,700.00 |
| 26XX Operation and Maintenance of Plant Services | |
| 1XX Personal Services - Salaries | 2,072.00 |
| 2XX Personal Services - Employee Benefits | 302.00 |
| 4XX Purchased Property Services | 26,865.70 |
| 5XX Other Purchased Services | 13,731.00 |
| 6XX Supplies and Materials | 95.35 |
| 7XX Property and Equipment Acquisition | 17,000.00 |
| 8XX Other Expenditures | 4,100.00 |



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15 - Miscellaneous Programs Fund

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

| PRC | Program | Function | Object | 2007 Value |
|--|--|---|--|-------------------|
| 456 | IDEA, Part B, Children with Disabilities | | | |
| | 62XX | Resources Transferred to Other School Districts or Cooper | | |
| | | 930 | Federal/State Grant Resources Transferred to Other Distric | 206,999.77 |
| 777 Subtotal | | | | 802,613.24 |
| 779 | IDEA-Presch Sec 619 (Coop) | | | |
| 457 | IDEA Preschool | | | |
| | 1XXX | Instruction | | |
| | | 1XX | Personal Services - Salaries | 23,326.00 |
| | | 6XX | Supplies and Materials | 1,200.00 |
| 779 Subtotal | | | | 24,526.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 0.00 |
| | | | | 827,139.24 |

Schedule of Changes Worksheet

| | | |
|--|------------|----------|
| Beginning Fund Balance | 18,116.23 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 827,139.25 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 827,139.24 | (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) | 18,116.24 | (5) |

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|--------------------------------|-------------------|-------------------|------------|
| 777 IDEA-B (Trans from Coop) | 802,613.25 | 802,613.24 | 0.01 |
| 779 IDEA-Presch Sec 619 (Coop) | 24,526.00 | 24,526.00 | 0.00 |
| Total | 827,139.25 | 827,139.24 | .01 |



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82 - Interlocal Agreement Fund

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

| PRC Revenue | | 2006 Value | 2007 Value |
|-------------|---|------------------|-------------|
| 1510 | Interest Earnings | 0.00 | 4,929.34 |
| 1900 | Other Revenue from Local Sources | 0.00 | 639.12 |
| 1950 | Services Provided Other School Districts or Coops | 0.00 | 44,177.73 |
| 3233 | State Special Education - Direct Payments to Cooperatives | 297,288.71 | 298,884.70 |
| 3234 | Quality Educator - Direct payment to Cooperatives | 0.00 | 21,090.00 |
| 5710 | Special Education Resources Transferred from Other School Districts or Cooper | 0.00 | 51,399.99 |
| 382 | State Special Ed | | |
| 1510 | Interest Earnings | 798.46 | 0.00 |
| 1900 | Other Revenue from Local Sources | 515.23 | 0.00 |
| 1950 | Services Provided Other School Districts or Coops | 17,223.51 | 0.00 |
| 5710 | Special Education Resources Transferred from Other School Districts or Cooper | 75,036.32 | 0.00 |
| | 382 Subtotal | 93,573.52 | 0.00 |

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

390,862.23 421,120.88

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

| PRC Program Function Object | 2006 Value | 2007 Value |
|--|------------|------------|
| 280 Special Education - Local and State | | |
| 1XXX Instruction | | |
| 1XX Personal Services - Salaries | 0.00 | 80,002.02 |
| 21XX Support Services - Students | | |
| 1XX Personal Services - Salaries | 0.00 | 234,906.98 |
| 6XX Supplies and Materials | 0.00 | 14,475.35 |
| 24XX Support Services - School Administration | | |
| 1XX Personal Services - Salaries | 0.00 | 74,546.47 |
| 6XX Supplies and Materials | 0.00 | 1,018.99 |
| 8XX Other Expenditures | 0.00 | 738.00 |
| 26XX Operation and Maintenance of Plant Services | | |
| 4XX Purchased Property Services | 0.00 | 2,305.61 |
| 382 State Special Ed | | |
| 280 Special Education - Local and State | | |
| 1XXX Instruction | | |
| 1XX Personal Services - Salaries | 81,309.74 | 0.00 |
| 2XX Personal Services - Employee Benefits | 2,482.88 | 0.00 |
| 5XX Other Purchased Services | 599.20 | 0.00 |
| 21XX Support Services - Students | | |
| 1XX Personal Services - Salaries | 239,933.18 | 0.00 |



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82 - Interlocal Agreement 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 | | |
| 24XX Support Services - School Administration | | |
| 1XX Personal Services - Salaries | 39,129.00 | 0.00 |
| 8XX Other Expenditures | 6,066.10 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | | |
| 7XX Property and Equipment Acquisition | 24,891.00 | 0.00 |
| | <hr/> | <hr/> |
| 382 Subtotal | 394,411.10 | 0.00 |
| | <hr/> <hr/> | <hr/> <hr/> |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 394,411.10 | 407,993.42 |

Schedule of Changes Worksheet

| | | |
|--|------------|----------|
| Beginning Fund Balance | 12,156.71 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 421,120.88 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 407,993.42 | (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) | 25,284.17 | (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 | 81,309.74 | 80,002.02 |
| 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 | 86,319.25 |
| XX | 457 1XXX | 112 Certified Teacher Staff Salaries | 0.00 | 15,236.73 |
| XX | 458 1XXX | 112 Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | XXX 1XXX | 112 Certified Teacher Staff Salaries | 98,001.10 | 0.00 |
| XX | XXX 1XXX | 640 Textbooks and Other Printed Materials - No On-line Ser | 0.00 | 0.00 |
| XX | XXX 1XXX | 650 Periodicals - Not On-Line Subscriptions | 0.00 | 0.00 |
| XX | XXX 26XX | 41X Energy Utility Services | 0.00 | 0.00 |
| XX | XXX 4XXX | 710 Land | 0.00 | 0.00 |
| XX | XXX 4XXX | 715 Land Improvements | 0.00 | 0.00 |
| XX | XXX 4XXX | 720 Purchase of Existing Buildings | 0.00 | 0.00 |
| XX | XXX 4XXX | 725 Major Construction Services | 0.00 | 0.00 |
| XX | XXX 4XXX | 73X Major Equipment-New | 0.00 | 0.00 |
| XX | XXX 4XXX | 74X Major Equipment-Replacement | 0.00 | 0.00 |
| XX | XXX XXXX | 561 Tuition to Other School Districts Within the State | 0.00 | 0.00 |
| XX | XXX XXXX | 562 Tuition to Other School Districts Outside the State | 0.00 | 0.00 |
| XX | XXX XXXX | 563 Educational Fees to Detention Facilities | 0.00 | 0.00 |



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Special Education Allowable Cost Payments:

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

Prorated Cooperative Cost Payments:

| | |
|---|------|
| d. Related Services Block Grant Entitlement (paid to coop) | 0.00 |
| e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)] | 0.00 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet) | 0.00 |
| g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion | 0.00 |

Note to District:

If the amount on Line (g) is greater than zero, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

| <u>General Ledger</u> | <u>Debit</u> | <u>Credit</u> |
|--------------------------|--------------|---------------|
| X01-402 Revenue | 0.00 | |
| X01-680 Deferred Revenue | | 0.00 |

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

Subsidiary Ledger

| | |
|--------------------------------------|------|
| X01-3115 Special Education Allowable | 0.00 |
|--------------------------------------|------|

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding in FY2009 Maximum Budget: 75%



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



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

** Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY07.*



Trustees' Financial Summary

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| Governmental Activities:* | Beginning Balance | Adjust- ments | Additions | Removals | Ending Balance |
|--|------------------------------|--------------------------|------------------|-----------------|---------------------------|
| Machinery And Equipment | 307,609.34 | 17,348.65 | 35,700.00 | 0.00 | 360,657.99 |
| Totals at historical cost | 307,609.34 | 17,348.65 | 35,700.00 | 0.00 | 360,657.99 |
| Less Accumulated depreciation for: | | | | | |
| Machinery And Equipment Accum | 160,498.66 | 1,173.34 | 47,131.00 | 0.00 | 208,803.00 |
| Total accumulated depreciation | 160,498.66 | 1,173.34 | 47,131.00 | 0.00 | 208,803.00 |
| Governmental activities, capital assets, net | 147,110.68 | 16,175.31 | -11,431.00 | 0.00 | 151,854.99 |

* 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 | 23,378.12 | 34,625.44 | 0.00 | 0.00 | 58,003.56 | 0.00 | 58,003.56 |
| Total Governmental Activity | | | | | | | |
| Long-Term Liabilities | 23,378.12 | 34,625.44 | 0.00 | 0.00 | 58,003.56 | 0.00 | 58,003.56 |

* 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.