



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County 0055 Townsend 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 Pam Watson

Phone #: (406) 266-4971

(Signature)

(Date)

Chair, Board of Trustees John Moos

(Signature)

(Date)

County Superintendent Judy Gillespie

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY06 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.



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County

0055 Townsend K-12 Schools

PRC	Title	Project Type	Project Number	CFDA #
200	School - To - Work	LOCAL		
299	KDGZ RADIO	LOCAL		
300	Preschool	LOCAL		
400	University of Montana Interlocal	LOCAL		
500	Kellogg Foundation	LOCAL		
501	Title IV, Part A, Safe & Drug-Free	FEDERAL	0400551605	84.186A
502	Reading First	FEDERAL	0400553505	84.357
504	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0400551405	84.367
505	Title I Improving Basic Programs	FEDERAL	0400553105	84.010A
508	Noxious Weed	LOCAL		
514	Exxon Mobile	LOCAL		
516	Montana Rail Link Project	FEDERAL	04-DG-1101-0000-	10.664
517	DNRC - Broadwater Conservation	LOCAL		
519	Military Affairs - Bug/Weed	LOCAL	Federal Thru County	
522	Cotter Scholarship	LOCAL		
523	McGraw Incentive	LOCAL		
600	E-Rate	LOCAL		
601	Title IV Safe and Drug-Free Schools	FEDERAL	0400551606	84.186A
604	Title II Part A	FEDERAL	0400551406	84.367
605	Title I, Part A, Improving Basic Programs	FEDERAL	0400553106	84.010A
606	Title V Part A	FEDERAL	0400553906	84.298
607	Vo Ed Carl Perkins Basic Grant	FEDERAL	0400558106BG	84.048A
608	Gifted and Talented	STATE	0400551306	State
609	Vo Ed Family & Consumer Science	STATE	State Funds	State
610	Vo Ed Tech Ed/Industrial Arts	STATE	State Funds	State
611	Vo Ed Business/Marketing	STATE	State Funds	State
612	Heritage Grant (Library)	LOCAL		
613	IDEA Part B	FEDERAL	Thru Coop	84.027
614	All School Reunion	LOCAL		
615	IDEA Preschool	FEDERAL	Thru Coop	84.173A
616	Tennis Court Project	LOCAL		
618	Fuels For Schools	FEDERAL	FD-05-118	USDA
619	Tobacco Use Prevention	STATE	0400559806	
620	21st Century Community Learning	FEDERAL	0400551706	84.287
621	Title II, Part D, Ed Technology	FEDERAL	0400556006	84.318
622	Exxon Mobile	LOCAL		
623	Energy Relief	STATE	OTO FUNDS	
624	Private Software Grant	LOCAL		
625	Library Heritage	LOCAL		
626	Katrina Relief	FEDERAL	0400555806	84.938C
627	DNRC - Broadwater Conservation	LOCAL		
628	DNRC - Broadwater Conservation	LOCAL		



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County

0055 Townsend K-12 Schools

PRC	Title	Project Type	Project Number	CFDA #
629	MT Dept. of Trans. Bug/Weed	STATE	Contract	
630	County Extension Bug/Weed	LOCAL		
631	Military Affairs - Bug/Weed	LOCAL	Federal Thru County	
700	Medicaid	STATE	213	State
802	Private Software Grant	LOCAL		
898	Summer Academic Camp	LOCAL		
899	Indirect Cost Recovery	LOCAL		



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County 0055 Townsend K-12 Schools

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)	374,480.01	47,623.35	67,304.20	4,700.60
02	Taxes Receivable - Real and Personal (120-149)	48,733.74	3,722.10	880.50	
03	Taxes Receivable - Protested (150-159)	33,535.89	2,311.26	530.45	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				1,047.15
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	456,749.64	53,656.71	68,715.15	5,747.75
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	1,974.00			
25	Deferred Revenue (680)	82,269.63	6,033.36	1,410.95	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	84,243.63	6,033.36	1,410.95	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	35,904.84			
48	Fund Balance for Budget (961-970)	336,601.17	47,623.35	67,304.20	5,747.75
52	TOTAL FUND BALANCE/EQUITY	372,506.01	47,623.35	67,304.20	5,747.75
53	TOTAL LIABILITIES AND FUND BALANCE	456,749.64	53,656.71	68,715.15	5,747.75



Trustees' Financial Summary

FY2005-06

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04 Broadwater County

0055 Townsend K-12 Schools

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)	523.74	201,835.71	39,149.51	2,922.54
02	Taxes Receivable - Real and Personal (120-149)				545.06
03	Taxes Receivable - Protested (150-159)				351.23
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			47,649.12	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	523.74	201,835.71	86,798.63	3,818.83
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			672.78	896.29
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			672.78	896.29
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			3,901.39	
48	Fund Balance for Budget (961-970)	523.74	201,835.71	82,224.46	2,922.54
52	TOTAL FUND BALANCE/EQUITY	523.74	201,835.71	86,125.85	2,922.54
53	TOTAL LIABILITIES AND FUND BALANCE	523.74	201,835.71	86,798.63	3,818.83



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County 0055 Townsend K-12 Schools

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)	11,464.73		14,521.06	26,736.97
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	4,928.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	16,392.73		14,521.06	26,736.97
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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)	16,392.73		14,521.06	26,736.97
52	TOTAL FUND BALANCE/EQUITY	16,392.73		14,521.06	26,736.97
53	TOTAL LIABILITIES AND FUND BALANCE	16,392.73		14,521.06	26,736.97



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County 0055 Townsend K-12 Schools

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)	134,264.89			
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	134,264.89			
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)	134,264.89			
52	TOTAL FUND BALANCE/EQUITY	134,264.89			
53	TOTAL LIABILITIES AND FUND BALANCE	134,264.89			



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County 0055 Townsend K-12 Schools

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)	11,859.45	23,711.48		26,292.93
02	Taxes Receivable - Real and Personal (120-149)	1,540.26			19,414.32
03	Taxes Receivable - Protested (150-159)	1,912.84			12,090.74
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	15,312.55	23,711.48		57,797.99
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,453.10			31,505.06
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,453.10			31,505.06
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)	11,859.45	23,711.48		26,292.93
52	TOTAL FUND BALANCE/EQUITY	11,859.45	23,711.48		26,292.93
53	TOTAL LIABILITIES AND FUND BALANCE	15,312.55	23,711.48		57,797.99



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County

0055 Townsend K-12 Schools

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)	-25,906.80	33,468.88		
02	Taxes Receivable - Real and Personal (120-149)		186.57		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	140,000.00			
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	114,093.20	33,655.45		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	516.28			
25	Deferred Revenue (680)		186.57		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES	516.28	186.57		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	113,576.92	33,468.88		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	113,576.92	33,468.88		
53	TOTAL LIABILITIES AND FUND BALANCE	114,093.20	33,655.45		



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County 0055 Townsend K-12 Schools

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County

0055 Townsend K-12 Schools

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County 0055 Townsend K-12 Schools

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)	327,712.93	22,615.09	109,446.65	
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	327,712.93	22,615.09	109,446.65	
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)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY	327,712.93	22,615.09	109,446.65	
53	TOTAL LIABILITIES AND FUND BALANCE	327,712.93	22,615.09	109,446.65	



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County 0055 Townsend K-12 Schools

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)	101,024.39	175,731.37		
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	101,024.39	175,731.37		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	1.35			
23	Warrants Payable (620)	101,023.04	175,731.37		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	101,024.39	175,731.37		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	101,024.39	175,731.37		



Trustees' Financial Summary

FY2005-06

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04 Broadwater County

0055 Townsend K-12 Schools

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				



Trustees' Financial Summary

FY2005-06

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04 Broadwater County

0055 Townsend K-12 Schools

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				



Trustees' Financial Summary

FY2005-06

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04 Broadwater County 0055 Townsend K-12 Schools

01 - General Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	833,753.16	853,203.84
1190	Penalties and Interest on Taxes	4,480.18	3,986.22
1310	Individual Tuition	253.65	367.16
1510	Interest Earnings	9,233.88	22,496.12
1900	Other Revenue from Local Sources	1,045.76	713.06
3110	Direct State Aid	1,637,804.17	1,732,097.90
3115	State Spec Ed Allowable Cost Pymt to Districts	93,736.95	99,863.02
3120	State Guaranteed Tax Base Aid	433,838.01	469,283.77
3440	State HB20/SB417 Prop Tax Reimb	14,668.66	10,732.90
3444	State School Block Grant	240,503.99	242,331.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,269,318.41	3,435,075.81

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	1,529,639.76	1,558,761.54
2XX	Personal Services - Employee Benefits	187,290.80	176,422.27
3XX	Purchased Professional and Technical Services	1,934.64	7,928.00
4XX	Purchased Property Services	11,436.11	12,621.61
5XX	Other Purchased Services	2,346.37	4,155.49
6XX	Supplies and Materials	138,100.56	137,029.09
7XX	Property and Equipment Acquisition	0.00	6,800.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	80,984.98	83,415.43
2XX	Personal Services - Employee Benefits	6,294.81	6,447.14
3XX	Purchased Professional and Technical Services	27.00	0.00
4XX	Purchased Property Services	100.00	0.00
6XX	Supplies and Materials	1,693.11	2,532.63
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	0.00	56,322.00
2XX	Personal Services - Employee Benefits	0.00	8,062.85
3XX	Purchased Professional and Technical Services	0.00	220.00
4XX	Purchased Property Services	0.00	275.00
6XX	Supplies and Materials	0.00	5,431.48
222X	Educational Media Services		
1XX	Personal Services - Salaries	74,606.02	0.00
2XX	Personal Services - Employee Benefits	5,806.24	0.00
4XX	Purchased Property Services	468.00	0.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County 0055 Townsend K-12 Schools

01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		5XX	Other Purchased Services	2,174.95	0.00
		6XX	Supplies and Materials	1,036.24	0.00
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	69,187.77	83,180.04
		2XX	Personal Services - Employee Benefits	12,143.21	15,255.43
		3XX	Purchased Professional and Technical Services	8,289.87	24,812.51
		4XX	Purchased Property Services	963.20	0.00
		5XX	Other Purchased Services	57,243.32	58,040.07
		6XX	Supplies and Materials	2,082.37	2,564.74
		7XX	Property and Equipment Acquisition	6,354.00	0.00
		8XX	Other Expenditures	666.00	821.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	195,002.95	200,143.90
		2XX	Personal Services - Employee Benefits	31,171.88	35,864.58
		3XX	Purchased Professional and Technical Services	4,333.96	5,500.00
		5XX	Other Purchased Services	497.08	1,927.00
		6XX	Supplies and Materials	3,493.68	7,375.42
		8XX	Other Expenditures	1,313.00	1,344.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	24,710.40	29,203.19
		2XX	Personal Services - Employee Benefits	3,264.20	459.47
		3XX	Purchased Professional and Technical Services	7,850.00	7,800.00
		5XX	Other Purchased Services	595.52	506.12
		6XX	Supplies and Materials	1,210.60	9,189.49
		8XX	Other Expenditures	3,898.00	2,021.96
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	150,663.02	165,326.71
		2XX	Personal Services - Employee Benefits	15,787.87	23,373.81
		3XX	Purchased Professional and Technical Services	3,074.48	5,590.13
		4XX	Purchased Property Services	151,113.06	155,225.04
		6XX	Supplies and Materials	28,315.59	47,394.14
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	0.00	27,766.59
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	176,015.37	165,880.22
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	7,216.63	7,528.78



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County 0055 Townsend K-12 Schools

01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	91,873.83	98,184.96
		2XX	Personal Services - Employee Benefits	15,810.45	18,355.22
		4XX	Purchased Property Services	750.87	366.85
		6XX	Supplies and Materials	15,287.52	17,172.54
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	3,178.82	3,732.89
		2XX	Personal Services - Employee Benefits	170.98	219.59
		4XX	Purchased Property Services	3,070.89	3,091.97
		6XX	Supplies and Materials	3,140.59	4,315.17
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	14,011.59	15,906.17
		2XX	Personal Services - Employee Benefits	58.56	90.57
		5XX	Other Purchased Services	2,892.79	2,556.86
		6XX	Supplies and Materials	248.99	3.01
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	8,978.18	9,792.04
		2XX	Personal Services - Employee Benefits	489.89	685.63
		4XX	Purchased Property Services	2,661.75	4,343.52
		6XX	Supplies and Materials	5,246.57	6,879.68
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	69,960.70	71,532.99
		2XX	Personal Services - Employee Benefits	439.82	745.59
		3XX	Purchased Professional and Technical Services	2,172.50	7,235.00
		4XX	Purchased Property Services	1,973.00	6.99
		5XX	Other Purchased Services	1,556.99	755.37
		6XX	Supplies and Materials	1,586.59	4,912.20
		810	Dues and Fees	0.00	4,290.00
		8XX	Other Expenditures	4,310.00	0.00
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	3,136.81	4,905.91
		5XX	Other Purchased Services	0.00	85.00
		6XX	Supplies and Materials	790.50	10,222.69
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	1,500.00	2,200.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County 0055 Townsend K-12 Schools

01 - General Fund

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

PRC Program Function Object	2005 Value	2006 Value
999 Undistributed		
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>3,265,695.80</u>	<u>3,443,107.28</u>

Schedule of Changes Worksheet

Beginning Fund Balance					368,525.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,435,075.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,443,107.28	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	35,904.84	Less Last Year	23,892.94	(4b)	12,011.90	
					12,011.90	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					372,506.01	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County

0055 Townsend K-12 Schools

10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	65,213.72	59,137.80
1190	Penalties and Interest on Taxes	385.96	300.51
1510	Interest Earnings	444.74	1,594.47
2220	County On-Schedule Trans Reimb	72,206.44	70,557.30
3210	State On-Schedule Trans Reimb	65,425.89	64,193.68
3440	State HB20/SB417 Prop Tax Reimb	572.82	612.82
3444	State School Block Grant	5,384.81	5,425.73

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

209,634.38 201,822.31

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	9,765.60	10,520.77
2XX	Personal Services - Employee Benefits	44.30	151.66
27XX	Student Transportation Services		
5XX	Other Purchased Services	190,747.51	196,373.46
6XX	Supplies and Materials	367.00	0.00
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	2,010.00	0.00
2XX	Personal Services - Employee Benefits	10.34	0.00
4XX	Purchased Property Services	25.00	0.00
6XX	Supplies and Materials	334.05	0.00

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

203,303.80 207,045.89



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County

0055 Townsend K-12 Schools

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					52,846.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					201,822.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					207,045.89	(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)					47,623.35	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County 0055 Townsend K-12 Schools

11 - Bus Depreciation Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	15,087.19	13,583.56
1190	Penalties and Interest on Taxes	88.41	71.31
1510	Interest Earnings	1,066.90	3,443.48
3440	State HB20/SB417 Prop Tax Reimb	170.61	121.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>16,413.11</u>	<u>17,220.03</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
6XX	Supplies and Materials	2,116.16	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>2,116.16</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance		50,084.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		17,220.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		67,304.20	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County 0055 Townsend K-12 Schools

12 - School Food Services Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	327.37	365.50
1611 National School Lunch Program	50,893.15	73,524.55
1612 School Breakfast Program	4,689.90	6,563.50
1632 Daily Adult Sales	4,168.50	4,125.80
1634 Daily Ala Carte Sales	987.00	409.50
1900 Other Revenue from Local Sources	136.16	205.25
3220 State Food Services Match	769.50	1,047.15
4550 Federal Child Nutrition	97,681.20	103,712.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	159,652.78	189,953.96

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	67,338.71	67,944.71
2XX Personal Services - Employee Benefits	921.71	4,947.03
4XX Purchased Property Services	834.39	676.05
5XX Other Purchased Services	0.00	392.94
6XX Supplies and Materials	107,514.73	112,084.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	176,609.54	186,045.26

Schedule of Changes Worksheet

Beginning Fund Balance	1,839.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	189,953.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	186,045.26	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	5,747.75	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County

0055 Townsend K-12 Schools

13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	0.47	0.00
1190 Penalties and Interest on Taxes	0.20	0.00
1510 Interest Earnings	13.95	30.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14.62	30.88

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	240.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	240.00	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	492.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30.88	(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)	523.74	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County

0055 Townsend K-12 Schools

14 - Retirement Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	3,305.79	8,758.98
1900	Other Revenue from Local Sources	0.00	32.87
2240	County Retirement Distribution	389,344.91	404,029.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>392,650.70</u>	<u>412,821.54</u>

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	236,702.76	234,346.06
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	12,028.11	12,398.22
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	0.00	11,192.21
222X Educational Media Services		
2XX Personal Services - Employee Benefits	14,863.02	0.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	11,484.39	16,108.79
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	30,400.76	29,070.77
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,571.82	4,233.63
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	21,222.25	23,149.10
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	0.00	62.73
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	25,626.69	24,509.66
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	149.90	0.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	13,792.90	0.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County

0055 Townsend K-12 Schools

14 - Retirement Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
394	State Career & Technical Ed Entitlement - Family & Consu				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	3,339.81
395	State Career & Technical Ed Entitlement - Technology Ed/				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	6,009.84
396	State Career & Technical Ed Entitlement - Office Occupati				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	4,745.54
5XX	Non-Public School Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	60.45	15.21
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	222.46
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	247.03	318.59
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	1,964.05	2,917.89
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	703.79	871.97
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	9,626.78	9,844.07
8XX	Community Services Programs				
	33XX	Community Services			
		2XX	Personal Services - Employee Benefits	333.95	191.08
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	8,844.83	8,363.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>391,623.48</u>	<u>391,911.14</u>



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County

0055 Townsend K-12 Schools

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					180,925.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					412,821.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					391,911.14	(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)					201,835.71	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County 0055 Townsend K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
200 School - To - Work	
1510 Interest Earnings	4,878.54
1900 Other Revenue from Local Sources	16,228.84
200 Subtotal	21,107.38
299 KDGZ RADIO	
1800 Revenue from Community Services Activities	327.50
300 Preschool	
1900 Other Revenue from Local Sources	3,790.05
400 University of Montana Interlocal	
1950 Services Provided Other School Districts or Coops	3,250.00
501 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	861.18
502 Reading First	
4650 Federal Miscellaneous Grants from OPI	1,066.03
504 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,969.72
505 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	15,995.29
508 Noxious Weed	
4100 Federal Miscellaneous Grants - Direct from Feds	7,525.81
516 Montana Rail Link Project	
4100 Federal Miscellaneous Grants - Direct from Feds	8,147.43
517 DNRC - Broadwater Conservation	
1900 Other Revenue from Local Sources	4,552.70
519 Military Affairs - Bug/Weed	
4100 Federal Miscellaneous Grants - Direct from Feds	1,412.01
522 Cotter Scholarship	
1900 Other Revenue from Local Sources	1,300.00
1920 Contributions/Donations from Private Sources	10,000.00
522 Subtotal	11,300.00
523 McGraw Incentive	
1900 Other Revenue from Local Sources	534.00
600 E-Rate	
1900 Other Revenue from Local Sources	14,862.62



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County 0055 Townsend K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
601 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	3,385.66
604 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	56,599.96
605 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	160,011.26
606 Title V Part A	
4350 Title V, Part A, Innovative Programs	4,074.00
607 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	12,953.00
608 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	2,105.00
609 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	1,370.00
610 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	1,437.00
611 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	1,647.00
612 Heritage Grant (Library)	
1920 Contributions/Donations from Private Sources	3,000.00
613 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	28,255.00
614 All School Reunion	
1900 Other Revenue from Local Sources	500.00
615 IDEA Preschool	
4570 IDEA Preschool	2,244.00
616 Tennis Court Project	
1920 Contributions/Donations from Private Sources	46,185.00
618 Fuels For Schools	
4700 Federal Miscellaneous Grants from other State Agencies	47,985.00
619 Tobacco Use Prevention	
3290 State - Other State Grants	1,989.00
620 21st Century Community Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	100,000.00
622 Exxon Mobile	
1900 Other Revenue from Local Sources	1,500.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County 0055 Townsend K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
623 Energy Relief	
3630 OTO State Energy Cost Relief & Transportation	9,711.28
624 Private Software Grant	
1920 Contributions/Donations from Private Sources	191.12
625 Library Heritage	
1920 Contributions/Donations from Private Sources	1,498.30
626 Katrina Relief	
4650 Federal Miscellaneous Grants from OPI	6,000.00
628 DNRC - Broadwater Conservation	
1900 Other Revenue from Local Sources	1,973.12
629 MT Dept. of Trans. Bug/Weed	
3290 State - Other State Grants	1,516.01
630 County Extension Bug/Weed	
1900 Other Revenue from Local Sources	2,359.83
631 Military Affairs - Bug/Weed	
3290 State - Other State Grants	2,754.23
700 Medicaid	
3357 Montana Administrative Claiming Reimbursement	8,632.39
898 Summer Academic Camp	
1900 Other Revenue from Local Sources	156.12
899 Indirect Cost Recovery	
1510 Interest Earnings	425.29
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	3,123.00
	3,548.29
899 Subtotal	
	610,283.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	

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

PRC Program Function Object	2006 Value
200 School - To - Work	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	13,707.73
2XX Personal Services - Employee Benefits	4,352.63
3XX Purchased Professional and Technical Services	100.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County 0055 Townsend K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	429.22
6XX Supplies and Materials	713.85
	19,303.43
200 Subtotal	
299 KDGZ RADIO	
8XX Community Services Programs	
33XX Community Services	
5XX Other Purchased Services	124.59
300 Preschool	
5XX Non-Public School Programs	
1XXX Instruction	
1XX Personal Services - Salaries	140.00
2XX Personal Services - Employee Benefits	0.84
5XX Other Purchased Services	543.97
6XX Supplies and Materials	2,096.82
	2,781.63
300 Subtotal	
400 University of Montana Interlocal	
8XX Community Services Programs	
33XX Community Services	
1XX Personal Services - Salaries	1,000.00
2XX Personal Services - Employee Benefits	5.98
6XX Supplies and Materials	1,039.29
8XX Other Expenditures	336.16
	2,381.43
400 Subtotal	
500 Kellogg Foundation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	204.11
2XX Personal Services - Employee Benefits	27.21
5XX Other Purchased Services	135.28
6XX Supplies and Materials	181.91



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County 0055 Townsend K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
500 Subtotal	548.51
501 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
3XX Purchased Professional and Technical Services	405.00
6XX Supplies and Materials	456.18
501 Subtotal	861.18
502 Reading First	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	1,066.03
504 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
6XX Supplies and Materials	1,969.72
505 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	8,561.69
2XX Personal Services - Employee Benefits	2,574.38
6XX Supplies and Materials	2,716.22
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	2,143.00
505 Subtotal	15,995.29
508 Noxious Weed	
8XX Community Services Programs	
33XX Community Services	
1XX Personal Services - Salaries	1,224.33
2XX Personal Services - Employee Benefits	192.15
3XX Purchased Professional and Technical Services	6,013.74
5XX Other Purchased Services	95.59
508 Subtotal	7,525.81



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County 0055 Townsend K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
514 Exxon Mobile	
8XX Community Services Programs	
33XX Community Services	
3XX Purchased Professional and Technical Services	120.00
516 Montana Rail Link Project	
8XX Community Services Programs	
33XX Community Services	
1XX Personal Services - Salaries	5,065.00
2XX Personal Services - Employee Benefits	837.50
3XX Purchased Professional and Technical Services	1,668.67
5XX Other Purchased Services	576.26
	8,147.43
516 Subtotal	
517 DNRC - Broadwater Conservation	
8XX Community Services Programs	
33XX Community Services	
1XX Personal Services - Salaries	2,665.41
2XX Personal Services - Employee Benefits	371.54
3XX Purchased Professional and Technical Services	1,515.75
	4,552.70
517 Subtotal	
519 Military Affairs - Bug/Weed	
8XX Community Services Programs	
33XX Community Services	
3XX Purchased Professional and Technical Services	1,412.01
522 Cotter Scholarship	
8XX Community Services Programs	
33XX Community Services	
8XX Other Expenditures	800.00
523 McGraw Incentive	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	784.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County 0055 Townsend K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
600 E-Rate	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
5XX Other Purchased Services	4,087.77
601 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	273.75
2XX Personal Services - Employee Benefits	42.30
3XX Purchased Professional and Technical Services	1,875.00
5XX Other Purchased Services	933.42
6XX Supplies and Materials	261.19
	3,385.66
604 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	44,218.04
2XX Personal Services - Employee Benefits	11,396.97
3XX Purchased Professional and Technical Services	183.95
5XX Other Purchased Services	801.00
	56,599.96
605 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	119,353.25
2XX Personal Services - Employee Benefits	30,690.01
5XX Other Purchased Services	1,777.27
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	8,190.73
	160,011.26



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County 0055 Townsend K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
606 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	2,964.12
2XX Personal Services - Employee Benefits	759.88
5XX Other Purchased Services	150.00
6XX Supplies and Materials	200.00
	4,074.00
606 Subtotal	4,074.00
607 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	1,387.12
6XX Supplies and Materials	11,430.88
810 Dues and Fees	135.00
	12,953.00
607 Subtotal	12,953.00
608 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
3XX Purchased Professional and Technical Services	375.00
5XX Other Purchased Services	945.14
6XX Supplies and Materials	784.86
	2,105.00
608 Subtotal	2,105.00
609 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Consu	
1XXX Instruction	
1XX Personal Services - Salaries	1,370.00
610 Vo Ed Tech Ed/Industrial Arts	
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
1XX Personal Services - Salaries	1,437.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County 0055 Townsend K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
611 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
1XX Personal Services - Salaries	1,647.00
612 Heritage Grant (Library)	
329 State Miscellaneous Grants	
1XXX Instruction	
5XX Other Purchased Services	315.51
6XX Supplies and Materials	2,684.49
	3,000.00
612 Subtotal	
613 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	24,484.68
2XX Personal Services - Employee Benefits	3,770.32
	28,255.00
613 Subtotal	
615 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
6XX Supplies and Materials	589.98
616 Tennis Court Project	
720 School Sponsored Athletics	
35XX Extracurricular - Athletics	
3XX Purchased Professional and Technical Services	45,914.00
618 Fuels For Schools	
470 Federal Miscellaneous Grants from other State Agencies	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	47,985.00
619 Tobacco Use Prevention	
329 State Miscellaneous Grants	
1XXX Instruction	
3XX Purchased Professional and Technical Services	50.00
5XX Other Purchased Services	1,939.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County 0055 Townsend K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
329 State Miscellaneous Grants	
619 Subtotal	1,989.00
620 21st Century Community Learning	
434 Title IV, Part B, 21st Century Community Learning Center	
1XXX Instruction	
1XX Personal Services - Salaries	58,416.05
2XX Personal Services - Employee Benefits	13,275.93
3XX Purchased Professional and Technical Services	50.00
5XX Other Purchased Services	971.92
6XX Supplies and Materials	26,306.10
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	980.00
620 Subtotal	100,000.00
622 Exxon Mobile	
8XX Community Services Programs	
33XX Community Services	
3XX Purchased Professional and Technical Services	1,500.00
623 Energy Relief	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	9,711.28
624 Private Software Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	191.12
625 Library Heritage	
329 State Miscellaneous Grants	
221X Improvement of Instruction Services	
6XX Supplies and Materials	1,498.30
626 Katrina Relief	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	3,281.27
6XX Supplies and Materials	2,718.73



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County 0055 Townsend K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
465 Federal Miscellaneous Grants from OPI 1XXX Instruction	
626 Subtotal	6,000.00
628 DNRC - Broadwater Conservation	
8XX Community Services Programs 33XX Community Services 1XX Personal Services - Salaries	1,570.22
2XX Personal Services - Employee Benefits	283.65
5XX Other Purchased Services	119.25
628 Subtotal	1,973.12
629 MT Dept. of Trans. Bug/Weed	
8XX Community Services Programs 33XX Community Services 1XX Personal Services - Salaries	1,097.81
2XX Personal Services - Employee Benefits	193.98
5XX Other Purchased Services	128.17
6XX Supplies and Materials	96.05
629 Subtotal	1,516.01
630 County Extension Bug/Weed	
8XX Community Services Programs 33XX Community Services 1XX Personal Services - Salaries	1,892.97
2XX Personal Services - Employee Benefits	346.71
5XX Other Purchased Services	120.15
630 Subtotal	2,359.83
631 Military Affairs - Bug/Weed	
8XX Community Services Programs 33XX Community Services 1XX Personal Services - Salaries	2,203.78
2XX Personal Services - Employee Benefits	409.38
5XX Other Purchased Services	141.07



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County 0055 Townsend K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
631 Subtotal	2,754.23
700 Medicaid	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	4,424.10
2XX Personal Services - Employee Benefits	26.86
700 Subtotal	4,450.96
802 Private Software Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	62.95
898 Summer Academic Camp	
8XX Community Services Programs	
33XX Community Services	
1XX Personal Services - Salaries	522.18
2XX Personal Services - Employee Benefits	2.73
6XX Supplies and Materials	255.87
898 Subtotal	780.78
899 Indirect Cost Recovery	
271 State and Federal Aggregate of Reimbursements/Indirect C	
25XX Support Services - Business	
6XX Supplies and Materials	321.37
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 576,897.34



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County 0055 Townsend K-12 Schools

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					52,878.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					610,283.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					576,897.34	(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	3,901.39	Less Last Year	4,039.88	(4b)	-138.49	
					-138.49	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					86,125.85	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
200 School - To - Work	21,107.38	19,303.43	1,803.95
299 KDGZ RADIO	327.50	124.59	202.91
300 Preschool	3,790.05	2,781.63	1,008.42
400 University of Montana Interlocal	3,250.00	2,381.43	868.57
500 Kellogg Foundation	0.00	548.51	-548.51
501 Title IV, Part A, Safe & Drug-Free	861.18	861.18	0.00
502 Reading First	1,066.03	1,066.03	0.00
504 Title II, Part A, Teacher/Principal Train/Recruit	1,969.72	1,969.72	0.00
505 Title I Improving Basic Programs	15,995.29	15,995.29	0.00
508 Noxious Weed	7,525.81	7,525.81	0.00
514 Exxon Mobile	0.00	120.00	-120.00
516 Montana Rail Link Project	8,147.43	8,147.43	0.00
517 DNRC - Broadwater Conservation	4,552.70	4,552.70	0.00
519 Military Affairs - Bug/Weed	1,412.01	1,412.01	0.00
522 Cotter Scholarship	11,300.00	800.00	10,500.00
523 McGraw Incentive	534.00	784.00	-250.00
600 E-Rate	14,862.62	4,087.77	10,774.85
601 Title IV Safe and Drug-Free Schools	3,385.66	3,385.66	0.00
604 Title II Part A	56,599.96	56,599.96	0.00
605 Title I, Part A, Improving Basic Programs	160,011.26	160,011.26	0.00
606 Title V Part A	4,074.00	4,074.00	0.00
607 Vo Ed Carl Perkins Basic Grant	12,953.00	12,953.00	0.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County 0055 Townsend K-12 Schools

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
608 Gifted and Talented	2,105.00	2,105.00	0.00
609 Vo Ed Family & Consumer Science	1,370.00	1,370.00	0.00
610 Vo Ed Tech Ed/Industrial Arts	1,437.00	1,437.00	0.00
611 Vo Ed Business/Marketing	1,647.00	1,647.00	0.00
612 Heritage Grant (Library)	3,000.00	3,000.00	0.00
613 IDEA Part B	28,255.00	28,255.00	0.00
614 All School Reunion	500.00	0.00	500.00
615 IDEA Preschool	2,244.00	589.98	1,654.02
616 Tennis Court Project	46,185.00	45,914.00	271.00
618 Fuels For Schools	47,985.00	47,985.00	0.00
619 Tobacco Use Prevention	1,989.00	1,989.00	0.00
620 21st Century Community Learning	100,000.00	100,000.00	0.00
622 Exxon Mobile	1,500.00	1,500.00	0.00
623 Energy Relief	9,711.28	9,711.28	0.00
624 Private Software Grant	191.12	191.12	0.00
625 Library Heritage	1,498.30	1,498.30	0.00
626 Katrina Relief	6,000.00	6,000.00	0.00
628 DNRC - Broadwater Conservation	1,973.12	1,973.12	0.00
629 MT Dept. of Trans. Bug/Weed	1,516.01	1,516.01	0.00
630 County Extension Bug/Weed	2,359.83	2,359.83	0.00
631 Military Affairs - Bug/Weed	2,754.23	2,754.23	0.00
700 Medicaid	8,632.39	4,450.96	4,181.43
802 Private Software Grant	0.00	62.95	-62.95
898 Summer Academic Camp	156.12	780.78	-624.66
899 Indirect Cost Recovery	3,548.29	321.37	3,226.92
Total	610,283.29	576,897.34	33,385.95



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County 0055 Townsend K-12 Schools

17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	9,023.56	8,956.28
1190 Penalties and Interest on Taxes	56.14	44.39
1510 Interest Earnings	82.53	142.26
3440 State HB20/SB417 Prop Tax Reimb	38.80	27.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,201.03	9,170.77

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

PRC Program Function Object	2005 Value	2006 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	103.13
2XX Personal Services - Employee Benefits	0.00	2.33
3XX Purchased Professional and Technical Services	6,030.93	7,876.98
4XX Purchased Property Services	38.00	130.00
5XX Other Purchased Services	142.55	312.56
6XX Supplies and Materials	2,963.11	752.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	9,174.59	9,177.68

Schedule of Changes Worksheet

Beginning Fund Balance	2,929.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,170.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,177.68	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,922.54	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County 0055 Townsend K-12 Schools

18 - Traffic Education Fund

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

PRC Revenue		2005 Value	2006 Value
1311	Driver's Education Fees	6,175.00	6,200.00
1510	Interest Earnings	246.71	733.94
3260	State Driver's Education Reimbursement	6,115.59	5,016.66
5200	Sale or Compensation for Loss of Assets	1,700.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		14,237.30	11,950.60

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	1XX Personal Services - Salaries	6,971.00	8,275.59
	4XX Purchased Property Services	59.95	763.95
	5XX Other Purchased Services	313.53	0.00
	6XX Supplies and Materials	1,424.62	1,071.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		8,769.10	10,111.53

Schedule of Changes Worksheet

Beginning Fund Balance				14,553.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				11,950.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				10,111.53	(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)				16,392.73	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County

0055 Townsend K-12 Schools

20 - Lease-Rental Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	156.80	692.43
1910 Rentals	5,587.50	4,900.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,744.30	5,592.43

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	152.09	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	152.09	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	8,928.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,592.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	14,521.06	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County 0055 Townsend K-12 Schools

21 - Compensated Absence Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	565.08	1,445.27
5300 Operating Transfers from Other Funds	1,500.00	2,200.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,065.08	3,645.27

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	266.71	0.00
2XX Personal Services - Employee Benefits	3.63	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	270.34	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	23,091.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,645.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	26,736.97	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County 0055 Townsend K-12 Schools

24 - Metal Mines Tax Reserve Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	3,291.28	7,929.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,291.28	7,929.36

Schedule of Changes Worksheet

Beginning Fund Balance	126,335.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,929.36	(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)	134,264.89	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County

0055 Townsend K-12 Schools

28 - Technology Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	0.00	46,660.88
1190	Penalties and Interest on Taxes	0.00	44.76
1510	Interest Earnings	682.25	1,057.73
3281	State Technology Aid	15,525.11	23,717.09
3440	State HB20/SB417 Prop Tax Reimb	0.00	151.74
3445	State Combined Fund School Block Grant	7,401.47	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>23,608.83</u>	<u>71,632.20</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	3XX Purchased Professional and Technical Services	3,000.00	6,500.00
	4XX Purchased Property Services	330.00	0.00
	6XX Supplies and Materials	25,271.70	56,869.94
21XX	Support Services - Students		
	6XX Supplies and Materials	0.00	724.95
390	State Career & Technical Ed Entitlement - Undistributed		
1XXX	Instruction		
	6XX Supplies and Materials	0.00	8,255.03
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>28,601.70</u>	<u>72,349.92</u>



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County

0055 Townsend K-12 Schools

28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance						17,752.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						71,632.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						72,349.92	(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	5,175.06	(4b)		-5,175.06	
						-5,175.06	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						11,859.45	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County

0055 Townsend K-12 Schools

29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	478.06	1,400.57
3445 State Combined Fund School Block Grant	7,401.47	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,879.53	1,400.57

Schedule of Changes Worksheet

Beginning Fund Balance	22,310.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,400.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	23,711.48	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County 0055 Townsend K-12 Schools

50 - Debt Service Fund

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

PRC Revenue		2005 Value	2006 Value
1110	District Tax Levy	317,580.71	308,440.95
1190	Penalties and Interest on Taxes	2,003.90	1,529.51
1510	Interest Earnings	2,810.89	4,525.20
3120	State Guaranteed Tax Base Aid	22,200.38	26,924.14
3440	State HB20/SB417 Prop Tax Reimb	2,715.68	1,977.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		347,311.56	343,397.72

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	150,000.00	160,000.00
	850 Interest on Debt	201,700.00	191,950.00
	860 Agent Fees/Issuance Costs	200.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		351,900.00	352,250.00

Schedule of Changes Worksheet

Beginning Fund Balance				35,145.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				343,397.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				352,250.00	(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)				26,292.93	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County

0055 Townsend K-12 Schools

60 - Building Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	0.00	557.00
1900	Other Revenue from Local Sources	465.00	0.00
5400	Proceeds from Long-Term Liabilities	0.00	140,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>465.00</u>	<u>140,557.00</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	0.00	27,445.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>27,445.08</u>

Schedule of Changes Worksheet

Beginning Fund Balance				465.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				140,557.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				27,445.08	(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)				113,576.92	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County 0055 Townsend K-12 Schools

61 - Building Reserve Fund

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

PRC Revenue	2005 Value	2006 Value
1110 District Tax Levy	101.44	89.82
1190 Penalties and Interest on Taxes	37.24	30.21
1510 Interest Earnings	709.52	2,000.36
3445 State Combined Fund School Block Grant	7,401.46	22,373.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,249.66	24,493.54

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	3,275.00	0.00
6XX Supplies and Materials	887.50	2,222.27
7XX Property and Equipment Acquisition	0.00	19,266.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,162.50	21,488.99

Schedule of Changes Worksheet

Beginning Fund Balance	30,464.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24,493.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	21,488.99	(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)	33,468.88	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County

0055 Townsend K-12 Schools

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	7,356.79	12,818.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,356.79	12,818.03

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

PRC Program Function Object	2005 Value	2006 Value
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	3,920.00	0.00
8XX Other Expenditures	0.00	7,401.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,920.00	7,401.00

Schedule of Changes Worksheet

Beginning Fund Balance	322,295.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,818.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,401.00	(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)	327,712.93	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County 0055 Townsend K-12 Schools

82 - Interlocal Agreement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	555.77	1,292.94
1800 Revenue from Community Services Activities	38,060.00	37,967.00
1900 Other Revenue from Local Sources	636.65	552.63
1920 Contributions/Donations from Private Sources	1,949.05	1,050.00
3290 State - Other State Grants	547.30	2,011.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	41,748.77	42,873.87

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	0.00	23,787.42
3XX Purchased Professional and Technical Services	0.00	1,500.00
4XX Purchased Property Services	0.00	225.00
5XX Other Purchased Services	0.00	1,261.34
6XX Supplies and Materials	0.00	12,715.29
222X Educational Media Services		
1XX Personal Services - Salaries	23,791.89	0.00
5XX Other Purchased Services	4,292.56	0.00
6XX Supplies and Materials	10,053.97	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	38,138.42	39,489.05



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County 0055 Townsend K-12 Schools

82 - Interlocal Agreement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					19,230.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					42,873.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					39,489.05	(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)					22,615.09	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County

0055 Townsend K-12 Schools

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2005 Value	2006 Value
1700 Student Extracurricular Activity Receipts	160,690.93	181,465.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	160,690.93	181,465.36

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

PRC Program Function Object	2005 Value	2006 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	137,734.73	169,210.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	137,734.73	169,210.36

Schedule of Changes Worksheet

Beginning Fund Balance	97,191.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	181,465.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	169,210.36	(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)	109,446.65	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County

0055 Townsend K-12 Schools

Fund	Account	Description	2005 Value	2006 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	137,190.06	128,217.24
XX	39X 1XXX	112 Certified Teacher Staff Salaries	91,873.83	98,184.96
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	1,770,283.35	1,559,249.34
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	10,607.86	39,158.69
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	127,846.36	130,702.55
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	132,174.67
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	240.00	0.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County

0055 Townsend K-12 Schools

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	97,790.55
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	97,790.55

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	32,592.15
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	140,816.84
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	173,409.00
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 FY2008 Maximum Budget: 75%



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County

0055 Townsend K-12 Schools

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	165,880.22	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	7,528.78	0.00	0.00	0.00	
Totals			173,409.00	0.00	0.00	0.00	173,409.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County

0055 Townsend K-12 Schools

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 FY06.*



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County

0055 Townsend K-12 Schools

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	274,107.00	0.00	0.00	0.00	274,107.00
Buildings	6,610,070.00	0.00	0.00	0.00	6,610,070.00
Machinery And Equipment	476,472.00	0.00	14,110.00	0.00	490,582.00
Construction in Progress	0.00	0.00	104,408.00	0.00	104,408.00
Totals at historical cost	7,360,649.00	0.00	118,518.00	0.00	7,479,167.00
Less Accumulated depreciation for:					
Building Accum	1,420,911.00	0.00	129,656.00	0.00	1,550,567.00
Machinery And Equipment Accum	272,616.00	0.00	33,667.00	0.00	306,283.00
Total accumulated depreciation	1,693,527.00	0.00	163,323.00	0.00	1,856,850.00
Governmental activities, capital assets, net	5,667,122.00	0.00	-44,805.00	0.00	5,622,317.00

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

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

Depreciation by Function for FY2006	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	51,213.64	0.00	0.00
Support Services Staff (22XX)	7,796.34	0.00	0.00
General Administration (23XX)	1,270.80	0.00	0.00
Operations and Maintenance (26XX)	3,301.44	0.00	0.00
Transportation (27XX)	10,143.25	0.00	0.00
Food Service (31XX)	2,650.40	0.00	0.00
Extracurricular (34XX, 35XX)	250.55	0.00	0.00
Unallocated	86,697.49	0.00	0.00
Total Depreciation for FY2006	163,323.91	0.00	0.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0055-47964601

04 Broadwater County

0055 Townsend K-12 Schools

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
General Obligation Bonds:							
12/20/2000 Issue	3,840,000.00	0.00	160,000.00	0.00	3,680,000.00	165,000.00	3,515,000.00
Compensated	299,813.00	18,307.00	0.00	0.00	318,120.00	0.00	318,120.00
Other	38,807.00	0.00	0.00	14,690.00	24,117.00	14,174.00	9,943.00
Total Governmental Activity							
Long-Term Liabilities	4,178,620.00	18,307.00	160,000.00	14,690.00	4,022,237.00	179,174.00	3,843,063.00

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

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