



Trustees' Financial Summary

FY2006-07

Submit ID: 0112-29574975

07 Cascade County

0112 Belt Elem

Due Dates:

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

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

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

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

Certification

Business Manager/Clerk Nona Coughlan

Phone #: (406) 277-3351

(Signature)

(Date)

Chair, Board of Trustees Scott Meissner

(Signature)

(Date)

County Superintendent Jess Anderson

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY07 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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PRC	Title	Project Type	Project Number	CFDA #
329	Miscellaneous State Grant	STATE	STATE	State
360	Gifted and Talented	STATE	0701121307	State
364	State OTO Weatherization & Deferred	STATE	STATE	state
365	State OTO Indian Education for All	STATE	STATE	state
412	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	FEDERAL	84.358B
420	Title I, Part A, Improving Basic Programs	FEDERAL	0701123107	84.010A
430	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0701121407	84.367
431	Title II, Part D, Ed Technology	FEDERAL	0701126007	84.318
433	Title IV, Part A, Safe & Drug-Free	FEDERAL	0701121607	84.186A
435	Title V, Part A, Innovative Programs	FEDERAL	0701123907	84.298
460	Miscellaneous State Grant	STATE	STATE	State



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	130,504.48	-10,713.80	45,282.17	3,483.47
02	Taxes Receivable - Real and Personal (120-149)	25,932.89	1,641.96	1,022.67	
03	Taxes Receivable - Protested (150-159)	100,402.49	6,556.93	4,085.34	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				119.79
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	256,839.86	-2,514.91	50,390.18	3,603.26
LIABILITIES					
21	Payable to Other Funds (601-606)	25,000.00			
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	126,335.38	8,198.89	5,108.01	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	151,335.38	8,198.89	5,108.01	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	105,504.48	-10,713.80	45,282.17	3,603.26
52	TOTAL FUND BALANCE/EQUITY	105,504.48	-10,713.80	45,282.17	3,603.26
53	TOTAL LIABILITIES AND FUND BALANCE	256,839.86	-2,514.91	50,390.18	3,603.26



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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)	1,072.50	79,229.66	33,480.09	9,476.44
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	1,072.50	79,229.66	33,480.09	9,476.44
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)	1,072.50	79,229.66	33,480.09	9,476.44
52	TOTAL FUND BALANCE/EQUITY	1,072.50	79,229.66	33,480.09	9,476.44
53	TOTAL LIABILITIES AND FUND BALANCE	1,072.50	79,229.66	33,480.09	9,476.44



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,769.24	790.08
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				25,000.00
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			1,769.24	25,790.08
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)			1,769.24	25,790.08
52	TOTAL FUND BALANCE/EQUITY			1,769.24	25,790.08
53	TOTAL LIABILITIES AND FUND BALANCE			1,769.24	25,790.08



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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)	7,377.31	717.70		-8,887.89
02	Taxes Receivable - Real and Personal (120-149)	1,327.35			6,456.18
03	Taxes Receivable - Protested (150-159)	5,301.00			25,775.10
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	14,005.66	717.70		23,343.39
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	6,628.35			32,231.28
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	6,628.35			32,231.28
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)	7,377.31	717.70		-8,887.89
52	TOTAL FUND BALANCE/EQUITY	7,377.31	717.70		-8,887.89
53	TOTAL LIABILITIES AND FUND BALANCE	14,005.66	717.70		23,343.39



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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)				
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)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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



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



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01 - General Fund

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

PRC Revenue		2006 Value	2007 Value
1110	District Tax Levy	477,847.33	472,501.49
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	102,296.39	100,503.41
1190	Penalties and Interest on Taxes	2,070.90	5,066.59
1510	Interest Earnings	2,442.91	1,922.91
1900	Other Revenue from Local Sources	180.90	0.00
3110	Direct State Aid	475,284.34	474,757.31
3111	Quality Educator	0.00	38,600.00
3112	At Risk Student	0.00	5,677.58
3113	Indian Education For All	0.00	4,202.40
3114	American Indian Achievement Gap	0.00	200.00
3115	State Spec Ed Allowable Cost Pymt to Districts	28,296.84	29,380.60
3440	State HB20/SB417 Prop Tax Reimb	972.43	640.65
3444	State School Block Grant	28,224.57	28,439.08
3445	State Combined Fund School Block Grant	707.57	0.00
6100	Material Prior Period Revenue Adjustments	0.00	7,355.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,118,324.18	1,169,247.03

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	674,589.64	597,146.66
2XX	Personal Services - Employee Benefits	51,716.33	85,732.74
3XX	Purchased Professional and Technical Services	4,290.33	3,653.74
5XX	Other Purchased Services	3,301.95	3,147.00
6XX	Supplies and Materials	39,661.21	31,684.87
222X	Educational Media Services		
3XX	Purchased Professional and Technical Services	999.00	495.00
6XX	Supplies and Materials	6,904.29	5,483.09
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	28,631.62	34,472.54
2XX	Personal Services - Employee Benefits	224.08	103.26
3XX	Purchased Professional and Technical Services	24,260.47	25,016.90
4XX	Purchased Property Services	5,381.11	7,805.21
5XX	Other Purchased Services	1,980.71	1,953.45
6XX	Supplies and Materials	3,977.04	5,000.00
8XX	Other Expenditures	2,195.37	7,647.40
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	36,264.03	39,794.80



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01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary				
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	296.34	5,331.86
		5XX	Other Purchased Services	1,106.75	1,314.58
		6XX	Supplies and Materials	7,767.27	5,913.37
		8XX	Other Expenditures	517.00	600.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	7,681.37	7,804.05
		2XX	Personal Services - Employee Benefits	57.69	36.87
		3XX	Purchased Professional and Technical Services	1,711.68	2,106.80
		5XX	Other Purchased Services	4,308.90	7,003.67
		6XX	Supplies and Materials	1,159.28	460.58
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	43,599.89	45,263.64
		2XX	Personal Services - Employee Benefits	3,874.74	2,765.75
		4XX	Purchased Property Services	63,286.69	60,345.51
		5XX	Other Purchased Services	11,505.59	7,700.00
		6XX	Supplies and Materials	16,185.23	16,862.50
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	31,482.96	33,089.57
		2XX	Personal Services - Employee Benefits	2,522.10	5,531.61
		5XX	Other Purchased Services	149.67	301.34
		6XX	Supplies and Materials	1,941.24	914.05
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	4,717.81	5,026.99
365	Indian Education for All				
	1XXX	Instruction			
		6XX	Supplies and Materials	0.00	1,264.35
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	10,761.94	8,617.52
		2XX	Personal Services - Employee Benefits	111.93	14.47
910	Food Services				
	31XX	Food Services			
		6XX	Supplies and Materials	19,861.90	27,947.43
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	0.00	25,000.00



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01 - General Fund

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

PRC Program Function Object	2006 Value	2007 Value
999 Undistributed		
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>1,118,985.15</u>	<u>1,120,353.17</u>

Schedule of Changes Worksheet

Beginning Fund Balance					56,610.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,169,247.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,120,353.17	(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)					105,504.48	(5)



Trustees' Financial Summary

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07 Cascade County

0112 Belt Elem

10 - Transportation Fund

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

PRC Revenue		2006 Value	2007 Value
1110	District Tax Levy	17,362.52	29,613.28
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3,847.16	6,364.99
1190	Penalties and Interest on Taxes	75.55	304.38
1510	Interest Earnings	28.62	0.00
2220	County On-Schedule Trans Reimb	25,747.30	25,648.02
3210	State On-Schedule Trans Reimb	25,747.30	25,648.02
3440	State HB20/SB417 Prop Tax Reimb	35.28	40.57
3444	State School Block Grant	714.12	719.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>73,557.85</u>	<u>88,338.81</u>

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	12,986.24	12,617.33
2XX	Personal Services - Employee Benefits	94.94	68.85
25XX	Support Services - Business		
1XX	Personal Services - Salaries	8,932.32	6,142.41
2XX	Personal Services - Employee Benefits	79.21	32.53
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	32,530.63	30,146.73
2XX	Personal Services - Employee Benefits	3,023.55	1,740.26
4XX	Purchased Property Services	10,491.24	28,843.98
5XX	Other Purchased Services	2,292.07	5,478.05
6XX	Supplies and Materials	12,799.25	9,708.37
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>83,229.45</u>	<u>94,778.51</u>



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						-4,274.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						88,338.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						94,778.51	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						-10,713.80	(5)



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11 - Bus Depreciation Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	19,988.18	18,655.91
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	5,088.96	3,965.75
1190 Penalties and Interest on Taxes	91.13	205.93
1510 Interest Earnings	733.88	968.59
3440 State HB20/SB417 Prop Tax Reimb	40.45	25.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25,942.60	23,821.45

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	41,648.23	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	41,648.23	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	21,460.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,821.45	(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)	45,282.17	(5)



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12 - School Food Services Fund

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

PRC Revenue	2006 Value	2007 Value
1611 National School Lunch Program	49,241.44	62,850.00
3220 State Food Services Match	0.00	119.79
4550 Federal Child Nutrition	51,146.55	60,528.12
5200 Sale or Compensation for Loss of Assets	0.00	858.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	100,387.99	124,356.25

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

PRC Program Function Object	2006 Value	2007 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	54,797.72	68,014.21
2XX Personal Services - Employee Benefits	4,957.28	3,083.25
5XX Other Purchased Services	250.50	0.00
6XX Supplies and Materials	41,128.14	34,643.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	101,133.64	105,740.52

Schedule of Changes Worksheet

Beginning Fund Balance	-15,012.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	124,356.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	105,740.52	(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)		3,603.26 (5)



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13 - Tuition Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	35.76	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	278.15	0.00
1190 Penalties and Interest on Taxes	4.74	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	318.65	0.00

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	806.00	727.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	806.00	727.66

Schedule of Changes Worksheet

Beginning Fund Balance	1,800.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	727.66	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,072.50	(5)



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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	176.30	2,790.48
2240 County Retirement Distribution	133,672.54	146,254.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	133,848.84	149,045.04

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	100,726.10	102,865.35
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	281.48	918.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	918.00	0.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,110.81	5,045.99
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	5,387.60	6,264.77
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,012.09	1,960.57
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	6,045.02	6,373.89
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	20,595.90	3,884.71
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,615.91	4,575.78
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	823.30	860.94
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	6,826.59	6,810.82

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	153,342.80	139,560.82
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Trustees' Financial Summary

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0112 Belt Elem

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					69,745.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					149,045.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					139,560.82	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					79,229.66	(5)



Trustees' Financial Summary

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0112 Belt Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2007 Value
360 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	1,969.00
364 State OTO Weatherization & Deferred Maintenance	
3640 OTO Weatherization & Deferred Maintenance	32,518.00
365 State OTO Indian Education for All	
3650 OTO Indian Education for All	9,807.72
412 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	19,440.69
420 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	62,692.00
430 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	25,955.00
431 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	1,129.00
433 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	2,329.00
435 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	949.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	156,789.41

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

PRC Program Function Object	2007 Value
329 Miscellaneous State Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	762.65
360 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	1,629.91
365 State OTO Indian Education for All	
365 Indian Education for All	
1XXX Instruction	
6XX Supplies and Materials	1,953.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
365 Indian Education for All 1XXX Instruction	
365 Subtotal	1,953.00
412 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS) 1XXX Instruction	
1XX Personal Services - Salaries	14,423.57
2XX Personal Services - Employee Benefits	842.43
5XX Other Purchased Services	930.00
412 Subtotal	16,196.00
420 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs 1XXX Instruction	
1XX Personal Services - Salaries	57,177.55
2XX Personal Services - Employee Benefits	2,754.54
6XX Supplies and Materials	2,759.91
420 Subtotal	62,692.00
430 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting 1XXX Instruction	
1XX Personal Services - Salaries	21,472.16
2XX Personal Services - Employee Benefits	4,114.06
6XX Supplies and Materials	368.78
430 Subtotal	25,955.00
431 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology 1XXX Instruction	
1XX Personal Services - Salaries	930.00
2XX Personal Services - Employee Benefits	76.06
6XX Supplies and Materials	122.94
431 Subtotal	1,129.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
433 Title IV, Part A, Safe & Drug-Free	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	2,329.00
435 Title V, Part A, Innovative Programs	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	854.17
460 Miscellaneous State Grant	
1XX Regular Education Programs - Elementary/Secondary	
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	13,731.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<div style="border-top: 1px solid black; border-bottom: 3px double black; display: inline-block; width: 100px;"></div> 0.00 127,232.09



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					3,922.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					156,789.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					127,232.09	(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)					33,480.09	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
329 Miscellaneous State Grant	0.00	762.65	-762.65
360 Gifted and Talented	1,969.00	1,629.91	339.09
364 State OTO Weatherization & Deferred Maintenance	32,518.00	0.00	32,518.00
365 State OTO Indian Education for All	9,807.72	1,953.00	7,854.72
412 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	19,440.69	16,196.00	3,244.69
420 Title I, Part A, Improving Basic Programs	62,692.00	62,692.00	0.00
430 Title II, Part A, Teacher/Principal Train/Recruit	25,955.00	25,955.00	0.00
431 Title II, Part D, Ed Technology	1,129.00	1,129.00	0.00
433 Title IV, Part A, Safe & Drug-Free	2,329.00	2,329.00	0.00
435 Title V, Part A, Innovative Programs	949.00	854.17	94.83
460 Miscellaneous State Grant	0.00	13,731.36	-13,731.36
Total	<u>156,789.41</u>	<u>127,232.09</u>	<u>29,557.32</u>



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17 - Adult Education Fund

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

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	1,888.90	42.56
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,082.88	0.00
1190 Penalties and Interest on Taxes	12.09	2.02
1510 Interest Earnings	252.13	322.75
3440 State HB20/SB417 Prop Tax Reimb	3.65	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,239.65	367.33

Schedule of Changes Worksheet

Beginning Fund Balance	9,109.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	367.33	(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)	9,476.44	(5)



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20 - Lease-Rental Fund

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

PRC Revenue	2006 Value	2007 Value
1910 Rentals	1,200.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,200.00	0.00

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

PRC Program Function Object	2006 Value	2007 Value
890 Other Community Services		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	0.00	30.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	30.76

Schedule of Changes Worksheet

Beginning Fund Balance	1,800.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	30.76	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,769.24	(5)



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21 - Compensated Absence Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	67.36	27.00
5300 Operating Transfers from Other Funds	0.00	25,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	67.36	25,027.00

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	3,928.25	0.00
2XX Personal Services - Employee Benefits	24.12	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,952.37	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	763.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,027.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	25,790.08	(5)



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28 - Technology Fund

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

PRC Revenue		2006 Value	2007 Value
1110	District Tax Levy	24,464.26	24,186.27
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	5,419.29	5,145.83
1190	Penalties and Interest on Taxes	106.88	259.54
3281	State Technology Aid	6,518.48	6,138.69
3440	State HB20/SB417 Prop Tax Reimb	49.74	32.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>36,558.65</u>	<u>35,763.10</u>

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
6XX	Supplies and Materials	27,737.59	38,338.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>27,737.59</u>	<u>38,338.23</u>

Schedule of Changes Worksheet

Beginning Fund Balance				9,952.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				35,763.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				38,338.23	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				7,377.31	(5)



Trustees' Financial Summary

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29 - Flexibility Fund

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

PRC Revenue	2006 Value	2007 Value
3445 State Combined Fund School Block Grant	0.00	712.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	712.95

Schedule of Changes Worksheet

Beginning Fund Balance	4.75 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	712.95 (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)	717.70 (5)



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50 - Debt Service Fund

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

PRC Revenue		2006 Value	2007 Value
1110	District Tax Levy	192,532.45	117,684.61
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	860.00	25,020.61
1190	Penalties and Interest on Taxes	821.34	1,264.31
1510	Interest Earnings	420.00	758.55
3440	State HB20/SB417 Prop Tax Reimb	924.50	159.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		195,558.29	144,887.56

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

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	116,000.00	105,000.00
	850 Interest on Debt	59,143.33	40,647.50
	860 Agent Fees/Issuance Costs	387.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		175,530.83	145,647.50

Schedule of Changes Worksheet

Beginning Fund Balance					-8,127.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					144,887.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					145,647.50	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					-8,887.89	(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	0.00	0.00
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	17,070.00	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	650,617.61	674,589.64
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	43,836.68	54,104.52
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	806.00	727.66
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	29,380.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	29,380.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,792.85
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	42,307.84
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	44,863.56
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	33,089.57	0.00	0.00	0.00	
280	1XXX	2XX	5,531.61	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	301.34	0.00	0.00	0.00	
280	1XXX	6XX	914.05	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	5,026.99	0.00	0.00	0.00	
Totals			44,863.56	0.00	0.00	0.00	44,863.56



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

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



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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Buildings	14,400.00	0.00	0.00	0.00	14,400.00
Machinery And Equipment	365,789.00	0.00	0.00	0.00	365,789.00
Totals at historical cost	380,189.00	0.00	0.00	0.00	380,189.00
Governmental activities, capital assets, net	380,189.00	0.00	0.00	0.00	380,189.00

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

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

*** Has comments.



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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 *							
Bonds:							
7/1/1988 Issue	55,000.00	0.00	25,000.00	0.00	30,000.00	30,000.00	0.00
10/27/2005 Issue	950,000.00	0.00	80,000.00	0.00	870,000.00	85,000.00	785,000.00
Compensated	4,569.17	45,348.21	0.00	0.00	49,917.38	0.00	49,917.38
Total Governmental Activity							
Long-Term Liabilities	1,009,569.17	45,348.21	105,000.00	0.00	949,917.38	115,000.00	834,917.38

* 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.