



Trustees' Financial Summary

FY2006-07

Submit ID: 0590-24747680

**32 Missoula County
0590 Bonner 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 Carrie Ruff

Phone #: (406) 258-6151

(Signature)

(Date)

Chair, Board of Trustees Jim Smith

(Signature)

(Date)

County Superintendent Rachel Vielleux

(Signature)

(Date)

Software

Accounting Package: Black Mountain

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

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

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



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PRC	Title	Project Type	Project Number	CFDA #
150	Outdoor Science Class	LOCAL	0	
160	Odegaard Donation	LOCAL	00	
170	Msla Elec Coop IEP Grant	LOCAL	0000	
190	Restitution	LOCAL	000	
300	State OTO Weatherization & Deferred	STATE	NA	state
310	State OTO Indian Education for All	STATE	NA	state
545	Medicaid Admin Claiming-MAC	STATE	22	
645	Medicaid Admin Claiming-MAC	STATE	22	
710	IDEA-B (Trans from Coop)	FEDERAL	3296987707	84.027A
713	Gifted and Talented	STATE	3205901307	State
714	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	3205901407	84.367
716	Title IV, Part A, Safe & Drug-Free	FEDERAL	3205901607	84.186A
720	Services for Significant Needs Students	STATE	320590762007P2	State
731	Title I, Part A, Improving Basic Programs	FEDERAL	3205903107	84.010A
739	Title V, Part A, Innovative Programs	FEDERAL	3205903907	84.298
745	Medicaid Admin Claiming-MAC	STATE	22	
750	Medicaid CSCT	STATE	164917	
760	Title II, Part D, Ed Technology	FEDERAL	3205906007	84.318



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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)	268,838.48	35,885.98		39,698.22
02	Taxes Receivable - Real and Personal (120-149)	50,546.33	10,017.17		
03	Taxes Receivable - Protested (150-159)	37,683.81	7,466.85		
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	357,068.62	53,370.00		39,698.22
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	88,230.14	17,484.02		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	88,230.14	17,484.02		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	45,052.94			
48	Fund Balance for Budget (961-970)	223,785.54	35,885.98		39,698.22
52	TOTAL FUND BALANCE/EQUITY	268,838.48	35,885.98		39,698.22
53	TOTAL LIABILITIES AND FUND BALANCE	357,068.62	53,370.00		39,698.22



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,101.46	69,902.48	90,636.18	1,548.99
02	Taxes Receivable - Real and Personal (120-149)	15.55			5.08
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)			9,120.00	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	11,117.01	69,902.48	99,756.18	1,554.07
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	15.55		9,120.00	5.08
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	15.55		9,120.00	5.08
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	11,101.46	69,902.48	90,636.18	1,548.99
52	TOTAL FUND BALANCE/EQUITY	11,101.46	69,902.48	90,636.18	1,548.99
53	TOTAL LIABILITIES AND FUND BALANCE	11,117.01	69,902.48	99,756.18	1,554.07



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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)				7,788.57
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				7,788.57
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)				7,788.57
52	TOTAL FUND BALANCE/EQUITY				7,788.57
53	TOTAL LIABILITIES AND FUND BALANCE				7,788.57



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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)	49,509.82	123,975.28		109,896.75
02	Taxes Receivable - Real and Personal (120-149)		44.96		4,526.81
03	Taxes Receivable - Protested (150-159)				3,275.56
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	49,509.82	124,020.24		117,699.12
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				102,151.25
25	Deferred Revenue (680)		44.96		7,802.37
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		44.96		109,953.62
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)	49,509.82	123,975.28		7,745.50
52	TOTAL FUND BALANCE/EQUITY	49,509.82	123,975.28		7,745.50
53	TOTAL LIABILITIES AND FUND BALANCE	49,509.82	124,020.24		117,699.12



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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)	49,755.10	71,218.42		
02	Taxes Receivable - Real and Personal (120-149)		35.64		
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	49,755.10	71,254.06		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		35.64		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		35.64		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	49,755.10	71,218.42		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	49,755.10	71,218.42		
53	TOTAL LIABILITIES AND FUND BALANCE	49,755.10	71,254.06		



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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)	2,020.52		30,869.01	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,020.52		30,869.01	
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	2,020.52		30,869.01	
53	TOTAL LIABILITIES AND FUND BALANCE	2,020.52		30,869.01	



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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)	28,015.50	186,023.99		
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	28,015.50	186,023.99		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	28,015.50	186,023.99		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	28,015.50	186,023.99		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	28,015.50	186,023.99		



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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
1111 District Levy - Real Property	413,291.61	421,613.28
1112 District Levy - Personal Property	107,917.54	104,979.67
1113 District Levy - Heavy Motor Vehicles	590.10	785.63
1114 District Levy - Pers Prop/Mobile Homes	23,351.42	30,573.89
1190 Penalties and Interest on Taxes	2,215.23	2,096.70
1510 Interest Earnings	11,346.26	21,464.08
1900 Other Revenue from Local Sources	256.97	224.89
3110 Direct State Aid	762,989.82	826,894.54
3111 Quality Educator	0.00	59,360.00
3112 At Risk Student	0.00	7,712.97
3113 Indian Education For All	0.00	7,670.40
3114 American Indian Achievement Gap	0.00	1,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	91,620.97	111,945.49
3120 State Guaranteed Tax Base Aid	309,940.92	356,648.34
3440 State HB20/SB417 Prop Tax Reimb	22,820.02	15,213.36
3444 State School Block Grant	126,751.94	127,715.25
6100 Material Prior Period Revenue Adjustments	4,962.24	1,880.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,878,055.04	2,097,778.52

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	894,829.60	851,021.74
2XX Personal Services - Employee Benefits	114,720.74	109,472.80
3XX Purchased Professional and Technical Services	4,475.56	10,251.78
4XX Purchased Property Services	10,474.65	11,277.18
5XX Other Purchased Services	8,654.02	12,760.11
6XX Supplies and Materials	65,071.86	88,375.39
21XX Support Services - Students		
1XX Personal Services - Salaries	41,920.34	48,920.27
2XX Personal Services - Employee Benefits	2,581.63	2,678.72
3XX Purchased Professional and Technical Services	0.00	300.00
5XX Other Purchased Services	1,576.74	1,451.52
6XX Supplies and Materials	1,753.19	2,355.20
222X Educational Media Services		
1XX Personal Services - Salaries	30,992.50	35,935.60
2XX Personal Services - Employee Benefits	4,893.25	4,939.68
3XX Purchased Professional and Technical Services	28,047.10	20,740.00
4XX Purchased Property Services	0.00	340.00



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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
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		5XX	Other Purchased Services	4,277.64	2,549.07
		6XX	Supplies and Materials	47,379.91	99,841.84
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	71,020.85	67,310.02
		2XX	Personal Services - Employee Benefits	6,473.22	6,219.40
		3XX	Purchased Professional and Technical Services	10,685.86	5,117.75
		4XX	Purchased Property Services	0.00	370.00
		5XX	Other Purchased Services	10,914.37	9,374.77
		6XX	Supplies and Materials	1,986.98	2,959.22
		810	Dues and Fees	2,689.00	2,769.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	56,992.02	54,652.60
		2XX	Personal Services - Employee Benefits	6,727.49	6,132.80
		5XX	Other Purchased Services	2,180.85	2,973.99
		6XX	Supplies and Materials	3,909.18	6,014.04
		810	Dues and Fees	770.00	650.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	27,937.09	29,628.86
		2XX	Personal Services - Employee Benefits	3,405.97	3,719.97
		3XX	Purchased Professional and Technical Services	9,848.75	12,645.92
		5XX	Other Purchased Services	1,592.86	1,675.25
		6XX	Supplies and Materials	3,747.96	1,547.76
		810	Dues and Fees	200.00	275.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	66,512.46	69,296.75
		2XX	Personal Services - Employee Benefits	13,847.49	14,669.84
		3XX	Purchased Professional and Technical Services	2,155.65	2,418.25
		4XX	Purchased Property Services	88,863.07	108,237.05
		5XX	Other Purchased Services	18,600.98	18,095.92
		6XX	Supplies and Materials	12,283.09	27,964.18
	27XX	Student Transportation Services			
		6XX	Supplies and Materials	0.00	12,108.00
	4XXX	Facilities Acquisition and Construction Services			
		3XX	Purchased Professional and Technical Services	0.00	5,775.00
		7XX	Property and Equipment Acquisition	0.00	48,387.80
210	Non-Federal Alternative Education				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	975.00
		2XX	Personal Services - Employee Benefits	0.00	6.64



Trustees' Financial Summary

FY2006-07

Submit ID: 0590-24747680

32 Missoula County
0590 Bonner Elem

01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
210	Non-Federal Alternative Education				
	1XXX	Instruction			
		5XX	Other Purchased Services	0.00	568.40
		6XX	Supplies and Materials	0.00	810.43
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	72,393.06	86,472.44
		2XX	Personal Services - Employee Benefits	8,939.73	10,995.91
		5XX	Other Purchased Services	995.24	465.09
		6XX	Supplies and Materials	2,667.27	3,766.94
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	33,368.21	39,316.51
		2XX	Personal Services - Employee Benefits	2,532.80	2,615.72
		6XX	Supplies and Materials	602.52	151.48
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	60,126.84	51,830.30
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	1,969.00
		5XX	Other Purchased Services	1,052.56	0.00
		6XX	Supplies and Materials	5.00	5.82
365	Indian Education for All				
	1XXX	Instruction			
		6XX	Supplies and Materials	0.00	197.32
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	0.00	1,000.00
		2XX	Personal Services - Employee Benefits	0.00	6.86
		6XX	Supplies and Materials	0.00	5.99
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	8,360.00	7,998.00
		2XX	Personal Services - Employee Benefits	48.84	54.75
		3XX	Purchased Professional and Technical Services	3,282.38	2,550.00
		5XX	Other Purchased Services	2,049.50	1,856.22
		6XX	Supplies and Materials	3,197.05	3,577.32



Trustees' Financial Summary

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32 Missoula County

0590 Bonner Elem

01 - General Fund

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	0.00	45,000.00
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	3,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,887,614.92	2,086,396.18

Schedule of Changes Worksheet

Beginning Fund Balance					217,078.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,097,778.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,086,396.18	(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	45,052.94	Less Last Year	4,675.68	(4b)	40,377.26	
					40,377.26	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					268,838.48	(5)



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**32 Missoula County
0590 Bonner Elem**

10 - Transportation Fund

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

PRC Revenue		2006 Value	2007 Value
1111	District Levy - Real Property	73,301.25	88,777.14
1112	District Levy - Personal Property	19,207.98	22,111.85
1113	District Levy - Heavy Motor Vehicles	105.47	166.23
1114	District Levy - Pers Prop/Mobile Homes	3,746.97	5,555.53
1190	Penalties and Interest on Taxes	315.06	258.29
1510	Interest Earnings	591.68	1,331.76
2220	County On-Schedule Trans Reimb	9,325.80	9,442.35
3210	State On-Schedule Trans Reimb	9,325.80	9,442.35
3440	State HB20/SB417 Prop Tax Reimb	4,079.97	2,719.98
3444	State School Block Grant	8,661.91	8,727.74

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

128,661.89 148,533.22

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		
1XX	Personal Services - Salaries	11,826.66	25,528.49
2XX	Personal Services - Employee Benefits	2,066.04	3,556.13
5XX	Other Purchased Services	109,344.33	120,181.10

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

123,237.03 149,265.72

Schedule of Changes Worksheet

Beginning Fund Balance				36,618.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				148,533.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				149,265.72	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				35,885.98	(5)



Trustees' Financial Summary

FY2006-07

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32 Missoula County
0590 Bonner Elem

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	47,745.61	48,165.68
3220	State Food Services Match	678.33	139.28
4550	Federal Child Nutrition	91,743.15	94,342.55
5200	Sale or Compensation for Loss of Assets	0.00	1,138.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>140,167.09</u>	<u>143,786.12</u>

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

PRC Program Function Object		2006 Value	2007 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	72,115.87	34,767.55
	2XX Personal Services - Employee Benefits	15,864.15	17,059.06
	4XX Purchased Property Services	1,212.40	2,888.63
	5XX Other Purchased Services	776.55	962.39
	6XX Supplies and Materials	57,883.21	60,647.83
	7XX Property and Equipment Acquisition	0.00	4,239.00
	810 Dues and Fees	31.00	32.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>147,883.18</u>	<u>120,596.46</u>

Schedule of Changes Worksheet

Beginning Fund Balance		16,508.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		143,786.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		120,596.46	(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)		39,698.22	(5)



Trustees' Financial Summary

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32 Missoula County

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13 - Tuition Fund

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

PRC Revenue	2006 Value	2007 Value
1111 District Levy - Real Property	17.87	0.00
1112 District Levy - Personal Property	0.00	1.02
1114 District Levy - Pers Prop/Mobile Homes	6.86	16.44
1190 Penalties and Interest on Taxes	6.39	7.12
1510 Interest Earnings	356.20	544.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	387.32	569.56

Schedule of Changes Worksheet

Beginning Fund Balance	10,531.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	569.56	(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)	11,101.46	(5)



Trustees' Financial Summary

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**32 Missoula County
0590 Bonner Elem**

14 - Retirement Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	3,734.65	2,166.65
2240 County Retirement Distribution	179,576.62	238,501.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	183,311.27	240,667.84

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	130,463.00	127,294.61
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	6,455.23	7,514.12
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,786.12	5,404.30
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	9,681.87	10,220.66
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	7,113.91	7,644.08
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,145.84	4,376.17
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	9,109.63	9,567.57
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,523.75	3,710.53
210 Non-Federal Alternative Education		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	85.18
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	10,579.50	12,863.52
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	5,129.62	6,032.40
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	11,838.58	8,724.32



Trustees' Financial Summary

FY2006-07

Submit ID: 0590-24747680

**32 Missoula County
0590 Bonner Elem**

14 - Retirement Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value	
610	Adult Continuing Education Programs					
	1XXX	Instruction				
		2XX	Personal Services - Employee Benefits	205.01	170.93	
710	School Sponsored Extracurricular Activities					
	34XX	Extracurricular - Activities				
		2XX	Personal Services - Employee Benefits	0.00	154.40	
720	School Sponsored Athletics					
	35XX	Extracurricular - Athletics				
		2XX	Personal Services - Employee Benefits	1,077.16	1,208.68	
910	Food Services					
	31XX	Food Services				
		2XX	Personal Services - Employee Benefits	10,386.30	11,440.70	
910	Budget Amendment					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	47,092.55	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>261,588.07</u>	<u>216,412.17</u>	

Schedule of Changes Worksheet

Beginning Fund Balance					45,646.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					240,667.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					216,412.17	(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)					69,902.48	(5)



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

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

PRC Revenue	2007 Value
150 Outdoor Science Class	
1900 Other Revenue from Local Sources	675.00
160 Odegard Donation	
1900 Other Revenue from Local Sources	4,129.75
170 Msla Elec Coop IEP Grant	
1900 Other Revenue from Local Sources	910.00
300 State OTO Weatherization & Deferred Maintenance	
3640 OTO Weatherization & Deferred Maintenance	58,528.00
310 State OTO Indian Education for All	
3650 OTO Indian Education for All	17,901.47
710 IDEA-B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	60,414.32
713 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	1,969.00
714 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	36,651.00
716 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	2,461.00
720 Services for Significant Needs Students	
3610 Services for Significant Needs Students	10,000.00
731 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	55,279.00
739 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	955.00
745 Medicaid Admin Claiming-MAC	
3357 Montana Administrative Claiming Reimbursement	5,512.90
750 Medicaid CSCT	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	125,001.64
760 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	1,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	381,388.08

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

PRC Program Function Object	2007 Value
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Trustees' Financial Summary

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0590 Bonner Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
150 Outdoor Science Class	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	350.00
5XX Other Purchased Services	325.00
	675.00
150 Subtotal	675.00
160 Odegaard Donation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	9,991.21
170 Msla Elec Coop IEP Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	910.00
545 Medicaid Admin Claiming-MAC	
910 Food Services	
31XX Food Services	
7XX Property and Equipment Acquisition	3,529.67
645 Medicaid Admin Claiming-MAC	
910 Food Services	
31XX Food Services	
7XX Property and Equipment Acquisition	709.33
710 IDEA-B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	45,903.00
2XX Personal Services - Employee Benefits	7,115.00
6XX Supplies and Materials	396.32
21XX Support Services - Students	
1XX Personal Services - Salaries	6,025.00
2XX Personal Services - Employee Benefits	975.00
	60,414.32
710 Subtotal	60,414.32



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
713 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	650.00
2XX Personal Services - Employee Benefits	105.00
6XX Supplies and Materials	194.00
222X Educational Media Services	
6XX Supplies and Materials	1,020.00
	1,969.00
713 Subtotal	1,969.00
714 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	31,550.00
2XX Personal Services - Employee Benefits	5,101.00
	36,651.00
714 Subtotal	36,651.00
716 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	1,150.00
6XX Supplies and Materials	986.00
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	325.00
	2,461.00
716 Subtotal	2,461.00
720 Services for Significant Needs Students	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	8,610.00
2XX Personal Services - Employee Benefits	1,390.00
	10,000.00
720 Subtotal	10,000.00



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
731 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	43,031.14
2XX Personal Services - Employee Benefits	10,605.51
5XX Other Purchased Services	1,432.28
6XX Supplies and Materials	210.07
	55,279.00
731 Subtotal	
739 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
222X Educational Media Services	
6XX Supplies and Materials	955.00
750 Medicaid CSCT	
280 Special Education - Local and State	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	125,001.64
760 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
222X Educational Media Services	
6XX Supplies and Materials	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 309,546.17



Trustees' Financial Summary

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32 Missoula County

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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					18,794.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					381,388.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					309,546.17	(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)					90,636.18	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
150 Outdoor Science Class	675.00	675.00	0.00
160 Odegaard Donation	4,129.75	9,991.21	-5,861.46
170 Msla Elec Coop IEP Grant	910.00	910.00	0.00
300 State OTO Weatherization & Deferred Maintenance	58,528.00	0.00	58,528.00
310 State OTO Indian Education for All	17,901.47	0.00	17,901.47
545 Medicaid Admin Claiming-MAC	0.00	3,529.67	-3,529.67
645 Medicaid Admin Claiming-MAC	0.00	709.33	-709.33
710 IDEA-B (Trans from Coop)	60,414.32	60,414.32	0.00
713 Gifted and Talented	1,969.00	1,969.00	0.00
714 Title II, Part A, Teacher/Principal Train/Recruit	36,651.00	36,651.00	0.00
716 Title IV, Part A, Safe & Drug-Free	2,461.00	2,461.00	0.00
720 Services for Significant Needs Students	10,000.00	10,000.00	0.00
731 Title I, Part A, Improving Basic Programs	55,279.00	55,279.00	0.00
739 Title V, Part A, Innovative Programs	955.00	955.00	0.00
745 Medicaid Admin Claiming-MAC	5,512.90	0.00	5,512.90
750 Medicaid CSCT	125,001.64	125,001.64	0.00
760 Title II, Part D, Ed Technology	1,000.00	1,000.00	0.00
Total	381,388.08	309,546.17	71,841.91



Trustees' Financial Summary

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**32 Missoula County
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17 - Adult Education Fund

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

PRC Revenue	2006 Value	2007 Value
1111 District Levy - Real Property	5.84	0.00
1114 District Levy - Pers Prop/Mobile Homes	1.83	5.53
1190 Penalties and Interest on Taxes	2.27	2.85
1510 Interest Earnings	269.72	171.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	279.66	179.68

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

PRC Program Function Object	2006 Value	2007 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	1,321.86	1,169.76
2XX Personal Services - Employee Benefits	8.06	17.72
3XX Purchased Professional and Technical Services	2,500.00	1,841.43
6XX Supplies and Materials	1,019.76	52.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,849.68	3,081.72

Schedule of Changes Worksheet

Beginning Fund Balance	4,451.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	179.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,081.72	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00	(4b)	0.00
Ending Fund Balance (1 + 2 - 3 + 4)	1,548.99	(5)



Trustees' Financial Summary

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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	149.21	382.84
5300 Operating Transfers from Other Funds	3,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,149.21	382.84

Schedule of Changes Worksheet

Beginning Fund Balance	7,405.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	382.84	(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)	7,788.57	(5)



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28 - Technology Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	1,163.03	2,336.42
3281 State Technology Aid	10,939.59	11,189.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	12,102.62	13,525.43

Schedule of Changes Worksheet

Beginning Fund Balance	35,984.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,525.43	(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)	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)	49,509.82	(5)



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29 - Flexibility Fund

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

PRC Revenue	2006 Value	2007 Value
1111 District Levy - Real Property	54.51	0.00
1112 District Levy - Personal Property	0.00	2.54
1114 District Levy - Pers Prop/Mobile Homes	8.21	40.68
1190 Penalties and Interest on Taxes	15.82	17.29
1510 Interest Earnings	3,929.38	6,057.67
3445 State Combined Fund School Block Grant	1,159.49	1,168.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,167.41	7,286.48

Schedule of Changes Worksheet

Beginning Fund Balance	116,688.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,286.48	(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)	123,975.28	(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
1111 District Levy - Real Property	36,752.94	36,273.96
1112 District Levy - Personal Property	9,589.00	9,030.31
1113 District Levy - Heavy Motor Vehicles	52.14	67.51
1114 District Levy - Pers Prop/Mobile Homes	2,307.70	2,762.29
1190 Penalties and Interest on Taxes	223.41	220.96
1510 Interest Earnings	682.00	1,324.07
3120 State Guaranteed Tax Base Aid	62,123.10	64,164.11
3440 State HB20/SB417 Prop Tax Reimb	2,015.39	1,343.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	113,745.68	115,186.80

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	85,000.00	90,000.00
850 Interest on Debt	26,465.00	23,702.50
860 Agent Fees/Issuance Costs	500.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	111,965.00	114,052.50

Schedule of Changes Worksheet

Beginning Fund Balance		6,611.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		115,186.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		114,052.50	(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)		7,745.50	(5)



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60 - Building Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	1,297.89	2,260.15
1900 Other Revenue from Local Sources	1,500.00	32.00
1910 Rentals	5,800.00	5,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,597.89	7,292.15

Schedule of Changes Worksheet

Beginning Fund Balance	42,462.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,292.15	(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)	49,755.10	(5)



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61 - Building Reserve Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	2,293.37	3,500.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,293.37	3,500.55

Schedule of Changes Worksheet

Beginning Fund Balance	67,717.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,500.55	(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)	71,218.42	(5)



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81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	65.08	99.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	65.08	99.31

Schedule of Changes Worksheet

Beginning Fund Balance	1,921.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	99.31	(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)	2,020.52	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2006 Value	2007 Value
1700 Student Extracurricular Activity Receipts	154,989.67	145,139.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	154,989.67	145,139.76

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

PRC Program Function Object	2006 Value	2007 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	95,668.78	217,780.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	95,668.78	217,780.00

Schedule of Changes Worksheet

Beginning Fund Balance	103,509.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	145,139.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	217,780.00	(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)	30,869.01	(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	1.95	19,981.00
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	54,711.00	45,903.00
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	937,338.42	886,577.21
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	13,085.87	39,723.62
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	2,441.71	1,545.57
XX	XXX 26XX	41X Energy Utility Services	59,925.72	55,395.84
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	10,000.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	38,387.80
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	53,888.32
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	53,888.32

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	17,961.52
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	77,598.77
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	195,614.39
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	86,472.44	0.00	0.00	0.00	
280	1XXX	2XX	10,995.91	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	465.09	0.00	0.00	0.00	
280	1XXX	6XX	3,766.94	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	39,316.51	0.00	0.00	0.00	
280	21XX	2XX	2,615.72	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	151.48	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	51,830.30	0.00	0.00	0.00	
Totals			195,614.39	0.00	0.00	0.00	195,614.39



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

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



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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	120,012.00	0.00	0.00	0.00	120,012.00
Buildings	1,939,137.00	0.00	155,743.00	200,653.00	1,894,227.00
Machinery And Equipment	91,124.00	0.00	46,866.00	5,570.00	132,420.00
Totals at historical cost	2,150,273.00	0.00	202,609.00	206,223.00	2,146,659.00
Less Accumulated depreciation for:					
Building Accum	848,504.32	0.00	37,884.54	200,653.00	685,735.86
Machinery And Equipment Accum	37,595.75	2,398.70	10,201.32	5,570.00	44,625.77
Total accumulated depreciation	886,100.07	2,398.70	48,085.86	206,223.00	730,361.63
Governmental activities, capital assets, net	1,264,172.93	-2,398.70	154,523.14	0.00	1,416,297.37

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

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

*** Has comments.

Depreciation by Function for FY2007	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	2,498.40	0.00	0.00
General Administration (23XX)	2,056.00	0.00	2,398.70
Operations and Maintenance (26XX)	2,750.99	0.00	0.00
Food Service (31XX)	976.53	0.00	0.00
Unallocated	1,919.40	0.00	0.00
Total Depreciation for FY2007	10,201.32	0.00	2,398.70

*** 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:							
5/15/2002 Issue	605,000.00	0.00	90,000.00	0.00	515,000.00	90,000.00	425,000.00
Compensated	77,332.65	11,648.40	0.00	0.00	88,981.05	0.00	88,981.05
Total Governmental Activity							
Long-Term Liabilities	682,332.65	11,648.40	90,000.00	0.00	603,981.05	90,000.00	513,981.05

* 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.