



Trustees' Financial Summary

FY2006-07

Submit ID: 0781-46683981

**43 Roosevelt County
0781 Wolf Point H S**

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 Sherri L. Heser

Phone #: (406) 653-2361

(Signature)

(Date)

Chair, Board of Trustees Ronald W. Jackson

(Signature)

(Date)

County Superintendent Pat Stennes

(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 #
003	State OTO Weatherization & Deferred	STATE	003	state
048	Rocky Mountain Science Grant	LOCAL	048	
058	Erate	LOCAL	058	
080	VO-ED Center Matching Funds from FPCC	LOCAL	080	
086	HS Target and Recycling	LOCAL	none	
095	State OTO Energy Cost Relief and Transportation	STATE	095	State
097	State OTO Indian Education for All	STATE	097	state
186	Vo Ed All Career & Tech Ed Programs	STATE	none	State
187	Vo Ed All Career & Tech Ed Programs	STATE	none	State
347	Title I, Part G, Advanced Placement	FEDERAL	4307814006	84.330C
674	Old 21st CCLC money	LOCAL	674	
817	Vo Ed Carl Perkins Basic Grant	FEDERAL	4307818107BG	84.048A
827	Vo Ed Carl D Perkins-Comp	FEDERAL	430781807RR	84.048A



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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)	231,050.30	34,303.34	185,481.27	70.69
02	Taxes Receivable - Real and Personal (120-149)	37,130.96	3,422.79	2,307.20	
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	268,181.26	37,726.13	187,788.47	70.69
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	37,130.96	3,422.79	2,307.20	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	37,130.96	3,422.79	2,307.20	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	231,050.30	34,303.34	185,481.27	70.69
52	TOTAL FUND BALANCE/EQUITY	231,050.30	34,303.34	185,481.27	70.69
53	TOTAL LIABILITIES AND FUND BALANCE	268,181.26	37,726.13	187,788.47	70.69



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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)	2,917.96	133,643.52	151,799.37	17,260.38
02	Taxes Receivable - Real and Personal (120-149)	1.63			1,043.86
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			12,033.60	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,919.59	133,643.52	163,832.97	18,304.24
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1.63		10,112.03	1,043.86
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1.63		10,112.03	1,043.86
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	2,917.96	133,643.52	153,720.94	17,260.38
52	TOTAL FUND BALANCE/EQUITY	2,917.96	133,643.52	153,720.94	17,260.38
53	TOTAL LIABILITIES AND FUND BALANCE	2,919.59	133,643.52	163,832.97	18,304.24



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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)	64,088.62			14,545.90
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	64,088.62			14,545.90
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)	64,088.62			14,545.90
52	TOTAL FUND BALANCE/EQUITY	64,088.62			14,545.90
53	TOTAL LIABILITIES AND FUND BALANCE	64,088.62			14,545.90



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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)			1,751,359.57	
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			1,751,359.57	
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)			11,852.58	
48	Fund Balance for Budget (961-970)			1,739,506.99	
52	TOTAL FUND BALANCE/EQUITY			1,751,359.57	
53	TOTAL LIABILITIES AND FUND BALANCE			1,751,359.57	



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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)	37,376.39	12,290.97		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	37,376.39	12,290.97		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	37,376.39	12,290.97		
52	TOTAL FUND BALANCE/EQUITY	37,376.39	12,290.97		
53	TOTAL LIABILITIES AND FUND BALANCE	37,376.39	12,290.97		



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	169.01	247,471.48		
02	Taxes Receivable - Real and Personal (120-149)		874.88		
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	169.01	248,346.36		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		874.88		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		874.88		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	169.01	247,471.48		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	169.01	247,471.48		
53	TOTAL LIABILITIES AND FUND BALANCE	169.01	248,346.36		



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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)	623.32		117,315.78	
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	623.32		117,315.78	
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	623.32		117,315.78	
53	TOTAL LIABILITIES AND FUND BALANCE	623.32		117,315.78	



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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
1111 District Levy - Real Property	609,472.46	564,074.75
1112 District Levy - Personal Property	13,247.69	2,361.04
1113 District Levy - Heavy Motor Vehicles	693.89	664.96
1114 District Levy - Pers Prop/Mobile Homes	3,309.83	2,977.69
1130 Tax Title and Property Sales	0.00	2,258.46
1190 Penalties and Interest on Taxes	2,202.39	2,347.98
1510 Interest Earnings	5,571.80	4,594.26
1900 Other Revenue from Local Sources	1,308.47	380.50
1945 Fees - Users/Resale of Supplies	84.65	0.00
3110 Direct State Aid	866,194.14	810,568.79
3111 Quality Educator	0.00	53,066.00
3112 At Risk Student	0.00	12,258.38
3113 Indian Education For All	0.00	5,732.40
3114 American Indian Achievement Gap	0.00	31,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	52,338.02	49,683.40
3117 State Tuition for State Placement	0.00	1,116.80
3120 State Guaranteed Tax Base Aid	379,408.21	358,351.20
3440 State HB20/SB417 Prop Tax Reimb	2,723.88	1,814.12
3444 State School Block Grant	38,210.93	38,501.33
3445 State Combined Fund School Block Grant	10,977.64	11,061.07
3460 Montana Oil and Gas Tax	31,422.71	30,306.50
5300 Operating Transfers from Other Funds	2,405.00	0.00
6100 Material Prior Period Revenue Adjustments	0.00	9,639.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,019,571.71	1,993,158.90

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	594,488.50	750,339.11
2XX Personal Services - Employee Benefits	113,224.39	134,419.90
3XX Purchased Professional and Technical Services	3,907.28	0.00
6XX Supplies and Materials	49,120.63	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	80,850.24	111,697.29
2XX Personal Services - Employee Benefits	19,071.79	29,026.31
3XX Purchased Professional and Technical Services	3,014.47	0.00
5XX Other Purchased Services	148.09	2,283.68
6XX Supplies and Materials	4,948.27	1,149.33



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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				
	221X	Improvement of Instruction Services			
		1XX	Personal Services - Salaries	24,284.29	24,857.52
		2XX	Personal Services - Employee Benefits	4,974.00	4,903.50
		5XX	Other Purchased Services	2,356.50	1,428.97
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	35,740.60	37,671.59
		2XX	Personal Services - Employee Benefits	6,927.48	6,857.68
		4XX	Purchased Property Services	301.50	0.00
		6XX	Supplies and Materials	7,861.39	9,174.05
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	46,742.73	6,421.10
		2XX	Personal Services - Employee Benefits	4,803.55	312.06
		3XX	Purchased Professional and Technical Services	6,813.75	324.97
		5XX	Other Purchased Services	6,158.18	0.00
		6XX	Supplies and Materials	16,000.00	0.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	110,603.64	137,400.15
		2XX	Personal Services - Employee Benefits	18,730.21	22,857.84
		6XX	Supplies and Materials	0.00	231.90
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	49,833.89	36,130.18
		2XX	Personal Services - Employee Benefits	10,533.97	9,996.79
		3XX	Purchased Professional and Technical Services	58,414.00	0.00
		4XX	Purchased Property Services	0.00	235.63
		5XX	Other Purchased Services	2,931.24	1,000.00
		6XX	Supplies and Materials	308.09	0.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	102,457.45	127,257.36
		2XX	Personal Services - Employee Benefits	54,229.57	59,925.81
		4XX	Purchased Property Services	78,824.94	0.00
		6XX	Supplies and Materials	34,000.00	0.00
		7XX	Property and Equipment Acquisition	47,000.00	0.00
		810	Dues and Fees	0.00	6,353.41
		8XX	Other Expenditures	3,346.33	0.00
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	0.00	16,445.52
		850	Interest on Debt	0.00	7,115.54
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	2,328.43	57,643.42



Trustees' Financial Summary

FY2006-07

Submit ID: 0781-46683981

43 Roosevelt County
0781 Wolf Point H S

01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
280	Special Education - Local and State				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	12.98	10,149.88
		5XX	Other Purchased Services	163.80	2,737.90
		6XX	Supplies and Materials	2,943.86	2,483.38
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	52,971.62	47,345.49
		2XX	Personal Services - Employee Benefits	11,236.74	10,179.91
		5XX	Other Purchased Services	823.75	903.47
		6XX	Supplies and Materials	4,095.61	2,012.54
365	Indian Education for All				
	221X	Improvement of Instruction Services			
		1XX	Personal Services - Salaries	0.00	15,446.60
		2XX	Personal Services - Employee Benefits	0.00	91.64
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	133,411.61	154,664.66
		2XX	Personal Services - Employee Benefits	14,960.30	16,322.22
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	4,559.83	5,943.97
		2XX	Personal Services - Employee Benefits	353.88	433.31
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	18,895.13	8,553.23
		2XX	Personal Services - Employee Benefits	105.27	50.36
		3XX	Purchased Professional and Technical Services	950.00	1,676.65
		5XX	Other Purchased Services	8,968.83	10,761.27
		6XX	Supplies and Materials	1,009.05	238.35
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	10,220.29	4,424.63
		2XX	Personal Services - Employee Benefits	792.78	364.41
		5XX	Other Purchased Services	25,962.07	5,991.11
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	59,738.17	60,007.96
		2XX	Personal Services - Employee Benefits	2,439.33	2,418.60
		3XX	Purchased Professional and Technical Services	13,421.92	5,345.00
		4XX	Purchased Property Services	6,580.63	15,023.17
		5XX	Other Purchased Services	4,701.25	0.00
		6XX	Supplies and Materials	13,859.64	11,532.78



Trustees' Financial Summary

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43 Roosevelt County
0781 Wolf Point H S

01 - General Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		810	Dues and Fees	4,000.00	0.00
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	0.00	4,192.63
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,002,457.73	2,002,755.73

Schedule of Changes Worksheet

Beginning Fund Balance					251,551.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,993,158.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,002,755.73	(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	10,903.87	(4b)	-10,903.87	
					-10,903.87	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					231,050.30	(5)



Trustees' Financial Summary

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43 Roosevelt County
0781 Wolf Point H S

10 - Transportation Fund

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

PRC Revenue	2006 Value	2007 Value
1111 District Levy - Real Property	42,190.44	60,002.44
1112 District Levy - Personal Property	837.92	193.63
1113 District Levy - Heavy Motor Vehicles	35.83	70.49
1114 District Levy - Pers Prop/Mobile Homes	187.69	265.99
1130 Tax Title and Property Sales	0.00	220.76
1190 Penalties and Interest on Taxes	111.40	120.41
1510 Interest Earnings	729.96	931.02
2220 County On-Schedule Trans Reimb	20,000.00	9,873.53
3210 State On-Schedule Trans Reimb	8,962.13	7,514.40
3440 State HB20/SB417 Prop Tax Reimb	190.45	194.41
3444 State School Block Grant	3,174.79	3,198.92
3460 Montana Oil and Gas Tax	1,713.72	2,581.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	78,134.33	85,167.72

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	5,179.24	4,345.49
2XX Personal Services - Employee Benefits	527.42	476.27
25XX Support Services - Business		
1XX Personal Services - Salaries	3,529.35	3,785.77
2XX Personal Services - Employee Benefits	519.41	515.03
27XX Student Transportation Services		
1XX Personal Services - Salaries	13,797.08	18,605.72
2XX Personal Services - Employee Benefits	1,807.84	3,414.00
4XX Purchased Property Services	11,156.96	7,324.66
5XX Other Purchased Services	36,310.68	35,222.59
6XX Supplies and Materials	3,636.21	11,047.65
8XX Other Expenditures	272.91	370.10
280 Special Education - Local and State		
27XX Student Transportation Services		
6XX Supplies and Materials	13.96	156.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	76,751.06	85,264.22



Trustees' Financial Summary

FY2006-07

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43 Roosevelt County

0781 Wolf Point H S

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						34,399.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						85,167.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						85,264.22	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						34,303.34	(5)



Trustees' Financial Summary

FY2006-07

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43 Roosevelt County
0781 Wolf Point H S

11 - Bus Depreciation Fund

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

PRC Revenue	2006 Value	2007 Value
1111 District Levy - Real Property	37,372.77	33,388.02
1112 District Levy - Personal Property	835.90	142.92
1113 District Levy - Heavy Motor Vehicles	66.51	39.39
1114 District Levy - Pers Prop/Mobile Homes	214.62	179.33
1130 Tax Title and Property Sales	0.00	134.82
1190 Penalties and Interest on Taxes	133.43	128.97
1510 Interest Earnings	7,580.82	10,559.20
3440 State HB20/SB417 Prop Tax Reimb	166.66	107.37
3460 Montana Oil and Gas Tax	2,061.54	1,829.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	48,432.25	46,509.47

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	33,200.00	66,657.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	33,200.00	66,657.00

Schedule of Changes Worksheet

Beginning Fund Balance	205,628.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	46,509.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	66,657.00	(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)	185,481.27	(5)



Trustees' Financial Summary

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43 Roosevelt County
0781 Wolf Point HS

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	44,230.56	29,755.73
1632	Daily Adult Sales	2,143.34	6,694.50
3220	State Food Services Match	0.00	1,375.97
4550	Federal Child Nutrition	208,012.23	235,035.78
5200	Sale or Compensation for Loss of Assets	0.00	2,334.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>254,386.13</u>	<u>275,196.13</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	140,854.72	138,107.44
	2XX Personal Services - Employee Benefits	11,028.99	12,284.26
	4XX Purchased Property Services	7,146.82	4,530.27
	5XX Other Purchased Services	30.44	864.61
	6XX Supplies and Materials	84,242.04	130,673.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>243,303.01</u>	<u>286,460.14</u>

Schedule of Changes Worksheet

Beginning Fund Balance				11,334.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				275,196.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				286,460.14	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					70.69 (5)



Trustees' Financial Summary

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43 Roosevelt County
0781 Wolf Point H S

13 - Tuition Fund

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

PRC Revenue	2006 Value	2007 Value
1111 District Levy - Real Property	8.66	4.73
1114 District Levy - Pers Prop/Mobile Homes	0.90	0.28
1190 Penalties and Interest on Taxes	2.41	2.06
1510 Interest Earnings	163.50	213.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	175.47	220.38

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	0.00	1,466.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,466.87

Schedule of Changes Worksheet

Beginning Fund Balance	4,164.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	220.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,466.87	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,917.96	(5)



Trustees' Financial Summary

FY2006-07

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43 Roosevelt County
0781 Wolf Point H S

14 - Retirement Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	5,444.89	7,328.36
2240 County Retirement Distribution	209,092.55	216,327.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	214,537.44	223,655.87

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	90,723.77	113,490.10
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	12,346.92	18,754.22
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	3,707.15	6,743.45
222X Educational Media Services		
2XX Personal Services - Employee Benefits	5,250.68	5,483.91
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	7,605.25	7,191.17
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	16,385.17	21,710.48
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	7,658.82	9,578.66
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	14,358.62	19,609.28
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,999.06	2,430.85
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	291.56	8,308.96
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	8,121.24	7,134.01
365 Indian Education for All		
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	0.00	2,372.66



Trustees' Financial Summary

FY2006-07

Submit ID: 0781-46683981

43 Roosevelt County
0781 Wolf Point H S

14 - Retirement Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	20,265.08	0.00
391	State Career & Technical Ed Entitlement - Agriculture				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	6,653.80
394	State Career & Technical Ed Entitlement - Family & Consu				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	5,308.06
395	State Career & Technical Ed Entitlement - Technology Ed/				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	6,374.24
396	State Career & Technical Ed Entitlement - Office Occupati				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	5,050.16
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	613.82	777.97
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	2,873.16	2,886.27
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	1,260.68	1,788.80
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	8,637.66	7,775.64
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	19,673.76	19,262.15
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>221,772.40</u>	<u>278,684.84</u>



Trustees' Financial Summary

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43 Roosevelt County

0781 Wolf Point H S

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					188,672.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					223,655.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					278,684.84	(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)					133,643.52	(5)



Trustees' Financial Summary

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43 Roosevelt County
0781 Wolf Point H S

15 - Miscellaneous Programs Fund

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

PRC Revenue	2007 Value
003 State OTO Weatherization & Deferred Maintenance	
3640 OTO Weatherization & Deferred Maintenance	43,993.00
048 Rocky Mountain Science Grant	
1900 Other Revenue from Local Sources	5,000.00
058 Erate	
1900 Other Revenue from Local Sources	69,597.47
080 VO-ED Center Matching Funds from FPCC	
1900 Other Revenue from Local Sources	10,000.00
086 HS Target and Recycling	
1900 Other Revenue from Local Sources	250.45
097 State OTO Indian Education for All	
3650 OTO Indian Education for All	13,378.50
186 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	2,203.21
187 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	6,973.98
347 Title I, Part G, Advanced Placement	
4290 Title I, Part G, Advanced Placement	699.61
674 Old 21st CCLC money	
4100 Federal Miscellaneous Grants - Direct from Feds	2,326.17
817 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	28,385.00
827 Vo Ed Carl D Perkins-Comp	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	35,636.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	218,444.00

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

PRC Program Function Object	2007 Value
048 Rocky Mountain Science Grant	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	5,000.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
058 Erate	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
6XX Supplies and Materials	200.00
080 VO-ED Center Matching Funds from FPCC	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	10,000.00
086 HS Target and Recycling	
1XX Regular Education Programs - Elementary/Secondary	
24XX Support Services - School Administration	
6XX Supplies and Materials	250.45
186 Vo Ed All Career & Tech Ed Programs	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
5XX Other Purchased Services	227.22
6XX Supplies and Materials	1,281.38
394 State Career & Technical Ed Entitlement - Family & Consu	
1XXX Instruction	
6XX Supplies and Materials	205.42
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
6XX Supplies and Materials	489.19
186 Subtotal	2,203.21
187 Vo Ed All Career & Tech Ed Programs	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
5XX Other Purchased Services	820.75
6XX Supplies and Materials	5,209.54
394 State Career & Technical Ed Entitlement - Family & Consu	
1XXX Instruction	
6XX Supplies and Materials	609.97



Trustees' Financial Summary

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0781 Wolf Point H S

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
395 State Career & Technical Ed Entitlement - Technology Ed/ 1XXX Instruction 6XX Supplies and Materials	333.72
187 Subtotal	6,973.98
347 Title I, Part G, Advanced Placement	
429 Title I, Part G, Advanced Placement 221X Improvement of Instruction Services 5XX Other Purchased Services	699.61
674 Old 21st CCLC money	
471 GEAR UP 1XXX Instruction 6XX Supplies and Materials	2,326.17
817 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant 1XXX Instruction 5XX Other Purchased Services 6XX Supplies and Materials 810 Dues and Fees	4,026.76 22,870.24 1,488.00
817 Subtotal	28,385.00
827 Vo Ed Carl D Perkins-Comp	
452 Carl Perkins (Federal Vo-Ed) - Competitive 1XXX Instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 5XX Other Purchased Services 6XX Supplies and Materials	23,180.32 9,069.36 1,878.56 1,508.37
827 Subtotal	35,636.61
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 91,675.03



Trustees' Financial Summary

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43 Roosevelt County
0781 Wolf Point H S

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					26,951.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					218,444.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					91,675.03	(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)					153,720.94	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 State OTO Weatherization & Deferred Maintenance	43,993.00	0.00	43,993.00
048 Rocky Mountain Science Grant	5,000.00	5,000.00	0.00
058 Erate	69,597.47	200.00	69,397.47
080 VO-ED Center Matching Funds from FPCC	10,000.00	10,000.00	0.00
086 HS Target and Recycling	250.45	250.45	0.00
097 State OTO Indian Education for All	13,378.50	0.00	13,378.50
186 Vo Ed All Career & Tech Ed Programs	2,203.21	2,203.21	0.00
187 Vo Ed All Career & Tech Ed Programs	6,973.98	6,973.98	0.00
347 Title I, Part G, Advanced Placement	699.61	699.61	0.00
674 Old 21st CCLC money	2,326.17	2,326.17	0.00
817 Vo Ed Carl Perkins Basic Grant	28,385.00	28,385.00	0.00
827 Vo Ed Carl D Perkins-Comp	35,636.61	35,636.61	0.00
Total	218,444.00	91,675.03	126,768.97



Trustees' Financial Summary

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43 Roosevelt County
0781 Wolf Point HS

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	19,821.92	16,505.93
1112 District Levy - Personal Property	419.95	74.67
1113 District Levy - Heavy Motor Vehicles	16.63	19.59
1114 District Levy - Pers Prop/Mobile Homes	99.01	90.77
1130 Tax Title and Property Sales	0.00	68.22
1190 Penalties and Interest on Taxes	50.43	42.09
1510 Interest Earnings	332.09	576.60
3440 State HB20/SB417 Prop Tax Reimb	89.11	53.25
3460 Montana Oil and Gas Tax	954.39	949.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21,783.53	18,380.81

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	11,202.25	11,733.86
2XX Personal Services - Employee Benefits	1,104.75	1,290.32
5XX Other Purchased Services	881.50	997.30
6XX Supplies and Materials	5,235.37	3,704.15
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	18,423.87	17,725.63

Schedule of Changes Worksheet

Beginning Fund Balance	16,605.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,380.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,725.63	(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)	17,260.38	(5)



Trustees' Financial Summary

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18 - Traffic Education Fund

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

PRC Revenue	2006 Value	2007 Value
1311 Driver's Education Fees	4,875.00	2,990.00
1510 Interest Earnings	2,300.64	3,039.44
3260 State Driver's Education Reimbursement	3,206.83	2,638.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10,382.47	8,667.65

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	310.64	154.50
3XX Purchased Professional and Technical Services	3,870.00	3,894.45
4XX Purchased Property Services	26.00	175.90
5XX Other Purchased Services	477.03	19.40
6XX Supplies and Materials	521.30	472.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,204.97	4,716.85

Schedule of Changes Worksheet

Beginning Fund Balance	60,137.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,667.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,716.85	(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)	64,088.62	(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	120.25	356.02
5300 Operating Transfers from Other Funds	0.00	4,192.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	120.25	4,548.65

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	0.00	141.54
2XX Personal Services - Employee Benefits	0.00	0.82
24XX Support Services - School Administration		
1XX Personal Services - Salaries	543.15	0.00
2XX Personal Services - Employee Benefits	3.02	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	25.63	0.00
2XX Personal Services - Employee Benefits	1.74	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	83.66	435.26
2XX Personal Services - Employee Benefits	5.68	31.68
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	59.60	0.00
2XX Personal Services - Employee Benefits	0.33	0.00
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	0.00	161.74
2XX Personal Services - Employee Benefits	0.00	12.15
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	2,405.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,127.81	783.19



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21 - Compensated Absence Fund

Schedule of Changes Worksheet

Beginning Fund Balance						10,780.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,548.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						783.19	(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)						14,545.90	(5)



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26 - Impact Aid Fund

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

PRC Revenue		2006 Value	2007 Value
1510	Interest Earnings	52,323.84	85,046.56
1900	Other Revenue from Local Sources	13,417.35	0.00
4820	Federal Impact Aid - Title VIII	276,093.73	393,180.91
6100	Material Prior Period Revenue Adjustments	0.00	468.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		341,834.92	478,696.04

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		
1XX	Personal Services - Salaries	200.27	9,035.43
2XX	Personal Services - Employee Benefits	9,801.77	10,129.61
3XX	Purchased Professional and Technical Services	312.50	1,603.20
4XX	Purchased Property Services	6,291.67	6,406.73
5XX	Other Purchased Services	6,604.67	5,604.06
6XX	Supplies and Materials	25,186.71	62,390.15
7XX	Property and Equipment Acquisition	0.00	7,240.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	0.00	12,121.80
2XX	Personal Services - Employee Benefits	557.44	72.04
3XX	Purchased Professional and Technical Services	12,712.12	22,991.04
5XX	Other Purchased Services	0.00	21.80
6XX	Supplies and Materials	0.00	3,796.45
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	16,564.30	24,721.01
2XX	Personal Services - Employee Benefits	6,333.07	7,364.69
5XX	Other Purchased Services	67.50	335.00
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	0.00	38,384.52
2XX	Personal Services - Employee Benefits	0.00	4,059.00
3XX	Purchased Professional and Technical Services	1,994.30	10,289.70
4XX	Purchased Property Services	1,700.00	0.00
5XX	Other Purchased Services	9,579.08	7,522.49
6XX	Supplies and Materials	2,172.65	41,803.32
810	Dues and Fees	9,648.35	6,268.87
8XX	Other Expenditures	2,826.19	3,826.57
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	0.00	10,698.13
2XX	Personal Services - Employee Benefits	0.00	63.44



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26 - Impact Aid 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			
		4XX	Purchased Property Services	1,400.00	2,116.72
		5XX	Other Purchased Services	10,962.05	13,338.08
		6XX	Supplies and Materials	8,320.37	4,269.23
		810	Dues and Fees	712.73	496.64
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	0.00	26,973.44
		2XX	Personal Services - Employee Benefits	0.00	1,167.20
		3XX	Purchased Professional and Technical Services	2,752.75	33,300.30
		4XX	Purchased Property Services	3,967.69	5,455.71
		5XX	Other Purchased Services	11,427.10	11,914.02
		6XX	Supplies and Materials	21,443.80	45,433.12
		810	Dues and Fees	150.75	456.97
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	0.00	9,311.44
		2XX	Personal Services - Employee Benefits	0.00	1,755.63
		3XX	Purchased Professional and Technical Services	3,017.48	918.47
		4XX	Purchased Property Services	53,521.40	133,682.80
		5XX	Other Purchased Services	1,947.74	17,197.65
		6XX	Supplies and Materials	14,019.10	65,360.52
		7XX	Property and Equipment Acquisition	39.33	0.00
		8XX	Other Expenditures	22,315.25	0.00
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	1,300.00	1,250.00
280	Special Education - Local and State				
	21XX	Support Services - Students			
		5XX	Other Purchased Services	242.64	0.00
	26XX	Operation and Maintenance of Plant Services			
		5XX	Other Purchased Services	2,000.00	2,000.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		4XX	Purchased Property Services	93.27	1,251.80
		5XX	Other Purchased Services	0.00	49.60
		6XX	Supplies and Materials	11,041.42	23,058.78
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	0.00	10,508.13
		2XX	Personal Services - Employee Benefits	0.00	62.33



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26 - Impact Aid Fund

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

PRC	Program	Function	Object	2006 Value	2007 Value
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	0.00	9,518.57
		2XX	Personal Services - Employee Benefits	0.00	727.12
		5XX	Other Purchased Services	0.00	20,748.33
	35XX	Extracurricular - Athletics			
		4XX	Purchased Property Services	0.00	1,080.28
		5XX	Other Purchased Services	0.00	6,113.55
		6XX	Supplies and Materials	36.95	2,507.71
		810	Dues and Fees	0.00	3,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				283,264.41	751,773.19

Schedule of Changes Worksheet

Beginning Fund Balance					2,023,302.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					478,696.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					751,773.19	(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	11,852.58	Less Last Year	10,718.48	(4b)	1,134.10	
					1,134.10	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,751,359.57	(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	1,419.38	1,626.79
3281 State Technology Aid	11,837.48	10,558.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,256.86	12,185.56

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	14,936.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	14,936.00	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	25,190.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,185.56	(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)	37,376.39	(5)



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29 - Flexibility Fund

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

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	474.32	597.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	474.32	597.22

Schedule of Changes Worksheet

Beginning Fund Balance	11,693.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	597.22	(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)	12,290.97	(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	4.25	5.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4.25	5.33

Schedule of Changes Worksheet

Beginning Fund Balance	163.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5.33	(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)	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)	169.01	(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
1111 District Levy - Real Property	28,954.36	9,861.19
1112 District Levy - Personal Property	597.36	89.41
1113 District Levy - Heavy Motor Vehicles	24.35	12.05
1114 District Levy - Pers Prop/Mobile Homes	138.11	91.38
1130 Tax Title and Property Sales	0.00	56.23
1190 Penalties and Interest on Taxes	81.79	74.31
1510 Interest Earnings	8,166.80	12,069.13
3440 State HB20/SB417 Prop Tax Reimb	130.28	31.10
3460 Montana Oil and Gas Tax	1,304.21	1,068.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	39,397.26	23,353.14

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

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	8,111.29	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,111.29	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	224,118.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,353.14	(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)	247,471.48	(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	21.20	26.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21.20	26.67

Schedule of Changes Worksheet

Beginning Fund Balance	596.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26.67	(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)	623.32	(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	185,762.47	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	185,762.47	0.00

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	195,313.18	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	195,313.18	0.00

Schedule of Changes Worksheet

Beginning Fund Balance		117,315.78	(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		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)		117,315.78	(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	36,985.67
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	148,088.46
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	706,077.91	720,053.84
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	14,544.06	8,596.64
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	79,298.21	69,581.44
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	8,111.29	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	1,466.87
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	37,263.20
b. Related Services Block Grant Entitlement	12,420.20
c. Total Entitlements Subject to Reversion	49,683.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	66,078.93
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	133,455.99
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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

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

Percentage of Special Ed Funding in FY2009 Maximum Budget: 100%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	57,643.42	0.00	0.00	0.00	
280	1XXX	2XX	10,149.88	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	2,737.90	0.00	0.00	0.00	
280	1XXX	6XX	2,483.38	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	47,345.49	0.00	0.00	0.00	
280	21XX	2XX	10,179.91	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	903.47	0.00	0.00	0.00	
280	21XX	6XX	2,012.54	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			133,455.99	0.00	0.00	0.00	133,455.99



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

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



Trustees' Financial Summary

FY2006-07

Submit ID: 0781-46683981

43 Roosevelt County
0781 Wolf Point H S

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	127,268.00	0.00	0.00	0.00	127,268.00
Buildings	3,042,848.00	0.00	0.00	0.00	3,042,848.00
Machinery And Equipment	474,703.00	0.00	0.00	0.00	474,703.00
Totals at historical cost	3,644,819.00	0.00	0.00	0.00	3,644,819.00
Less Accumulated depreciation for:					
Building Accum	1,174,670.00	0.00	0.00	0.00	1,174,670.00
Machinery And Equipment Accum	305,522.00	0.00	0.00	0.00	305,522.00
Total accumulated depreciation	1,480,192.00	0.00	0.00	0.00	1,480,192.00
Governmental activities, capital assets, net	2,164,627.00	0.00	0.00	0.00	2,164,627.00

* 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.



Trustees' Financial Summary

FY2006-07

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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2006)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2007) [a + b - c - d]	Current Portion Due FY2008	Long-Term Portion Due FY2009-
Governmental Activities *							
Compensated	35,795.00	0.00	0.00	0.00	35,795.00	0.00	0.00
Loans	153,926.53	0.00	0.00	0.00	153,926.53	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	189,721.53	0.00	0.00	0.00	189,721.53	0.00	0.00

* 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.