



# Trustees' Financial Summary

FY2006-07

Submit ID: 1196-23518326

56 Yellowstone County

**\*\* Recalculated \*\***

1196 Yellowstone Academy 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** Jeannie Cantrell

Phone #: (406) 656-2198

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees** Taylor Mayer

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent** A J Micheletti

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Foxie Lady

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

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

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



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PRC	Title	Project Type	Project Number	CFDA #
102	MISCELLANEOUS	LOCAL	102	NONE
106	TITLE VI PART B	FEDERAL	S358A043313	84.
107	VO-ED	LOCAL	107	NONE
108	VO-ED PROJECT INCOME	LOCAL	108	NONE
146	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	56-1196-14-06	84.367
147	Title II Part A	FEDERAL	56-1196-14-05	84.367
316	Title I Accountability	FEDERAL	56-1196-37-05	84.348A
317	Title I Improving Basic Programs	FEDERAL	56-1196-31-06	84.010A
376	Title I, Part A, Improvement Grants	FEDERAL	56-1196-37-06	84.010
377	Title I Accountability	FEDERAL	56-1196-37-05	84.348A
397	Title V Part A	FEDERAL	56-1196-39-05	84.298
606	Title II, Part D, Ed Technology	FEDERAL	56-1196-60-06	84.318
607	TITLE II PART D	FEDERAL	56-1196-60-05	84.318
777	IDEA-B (Trans from Coop)	FEDERAL	56-9707-77-07	84.027A



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	197,425.04	125.25		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>197,425.04</b>	<b>125.25</b>		
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	197,425.04	125.25		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>197,425.04</b>	<b>125.25</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>197,425.04</b>	<b>125.25</b>		



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**\*\* Recalculated \*\***

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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		112.93	711,220.32	
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)			329,619.45	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		112.93	1,040,839.77	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			3,971.09	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			3,971.09	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		112.93	1,036,868.68	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		112.93	1,036,868.68	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		112.93	1,040,839.77	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				583.20
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				583.20
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				583.20
52	<b>TOTAL FUND BALANCE/EQUITY</b>				583.20
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				583.20



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,800.56	.10		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>6,800.56</b>	<b>.10</b>		
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	6,800.56	.10		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>6,800.56</b>	<b>.10</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>6,800.56</b>	<b>.10</b>		



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				





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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
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)				
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08	Prepaid Expenses (240)				
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<b>LIABILITIES</b>					
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25	Deferred Revenue (680)				
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28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	77,996.07	10,209.48		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>77,996.07</b>	<b>10,209.48</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	77,996.07	10,209.48		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	<b>77,996.07</b>	<b>10,209.48</b>		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>77,996.07</b>	<b>10,209.48</b>		



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## 01 - General Fund

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

PRC Revenue		2006 Value	2007 Value
1320	Tuition from Schl Dists Within State	318,149.38	89,922.73
1510	Interest Earnings	9,075.93	13,570.39
3110	Direct State Aid	196,009.05	186,183.90
3111	Quality Educator	0.00	41,638.00
3112	At Risk Student	0.00	17,735.27
3113	Indian Education For All	0.00	1,815.60
3114	American Indian Achievement Gap	0.00	1,000.00

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

523,234.36	351,865.89
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2006 Value	2007 Value
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	438,495.50	442,578.79
24XX Support Services - School Administration		
1XX Personal Services - Salaries	0.00	36,127.00

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

438,495.50	478,705.79
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## Schedule of Changes Worksheet

Beginning Fund Balance	324,264.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	351,865.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	478,705.79	(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)	197,425.04	(5)



**Trustees' Financial Summary**  
**FY2006-07**  
**56 Yellowstone County**  
**1196 Yellowstone Academy Elem**

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**10 - Transportation Fund**

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

PRC Revenue	2006 Value	2007 Value
2220 County On-Schedule Trans Reimb	15,390.00	15,390.00
3210 State On-Schedule Trans Reimb	15,390.00	15,390.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>30,780.00</u>	<u>30,780.00</u>

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

PRC Program Function Object	2006 Value	2007 Value
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	30,650.00	30,780.00
3XX Purchased Professional and Technical Services	130.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>30,780.00</u>	<u>30,780.00</u>

**Schedule of Changes Worksheet**

Beginning Fund Balance	125.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30,780.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	30,780.00	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	125.25	(5)





# Trustees' Financial Summary

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**\*\* Recalculated \*\***

1196 Yellowstone Academy Elem

## 14 - Retirement Fund

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

PRC Revenue	2006 Value	2007 Value
2240 County Retirement Distribution	98,770.00	102,033.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	98,770.00	102,033.00

### 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	67,859.81	87,620.67
222X Educational Media Services		
2XX Personal Services - Employee Benefits	2,563.55	1,231.58
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	18,564.95	9,041.13
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	9,778.97	4,137.40
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	98,767.28	102,030.78

## Schedule of Changes Worksheet

Beginning Fund Balance	110.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	102,033.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	102,030.78	(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)		112.93 (5)



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**\*\* Recalculated \*\***

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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2007 Value
<b>102 MISCELLANEOUS</b>	
1320 Tuition from Schl Dists Within State	797,461.67
1510 Interest Earnings	36,314.97
1900 Other Revenue from Local Sources	155,984.59
1920 Contributions/Donations from Private Sources	51,226.03
3355 Medicaid - Miscellaneous	1,200,000.00
3640 OTO Weatherization & Deferred Maintenance	14,617.00
3650 OTO Indian Education for All	4,237.32
<b>102 Subtotal</b>	2,259,841.58
<b>106 TITLE VI PART B</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	26,124.02
<b>107 VO-ED</b>	
1920 Contributions/Donations from Private Sources	81,019.11
<b>108 VO-ED PROJECT INCOME</b>	
1900 Other Revenue from Local Sources	4,219.00
<b>146 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,397.00
<b>147 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,402.00
<b>316 Title I Accountability</b>	
4200 Title I, Part A, Improving Basic Programs	11,192.68
<b>317 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	216,838.91
<b>376 Title I, Part A, Improvement Grants</b>	
4200 Title I, Part A, Improving Basic Programs	10,000.00
<b>397 Title V Part A</b>	
4350 Title V, Part A, Innovative Programs	524.00
<b>606 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	867.31
<b>607 TITLE II PART D</b>	
4310 Title II, Part D, Educational Technology	1,911.00
<b>777 IDEA-B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	1,483.60

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

2,618,820.21



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## 15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2007 Value
<b>102</b>	<b>MISCELLANEOUS</b>			
280	Special Education - Local and State			
	1XXX	Instruction		
		1XX	Personal Services - Salaries	836,678.67
		2XX	Personal Services - Employee Benefits	411,792.14
		3XX	Purchased Professional and Technical Services	51,404.83
		5XX	Other Purchased Services	5,529.38
		6XX	Supplies and Materials	47,603.60
	21XX	Support Services - Students		
		3XX	Purchased Professional and Technical Services	43,650.00
	222X	Educational Media Services		
		1XX	Personal Services - Salaries	17,981.03
		6XX	Supplies and Materials	6,358.32
	23XX	Support Services - General Administration		
		3XX	Purchased Professional and Technical Services	1,621.00
		5XX	Other Purchased Services	13,064.00
		810	Dues and Fees	833.00
	24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries	95,873.00
		2XX	Personal Services - Employee Benefits	8,694.50
		5XX	Other Purchased Services	7,228.48
		6XX	Supplies and Materials	6,989.56
		810	Dues and Fees	1,936.72
	25XX	Support Services - Business		
		1XX	Personal Services - Salaries	122,784.37
		2XX	Personal Services - Employee Benefits	20,141.63
		3XX	Purchased Professional and Technical Services	5,500.00
		4XX	Purchased Property Services	4,425.53
		5XX	Other Purchased Services	4,753.34
		6XX	Supplies and Materials	10,470.43
		7XX	Property and Equipment Acquisition	5,614.25
		8XX	Other Expenditures	1,050.00
	26XX	Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries	28,572.50
		2XX	Personal Services - Employee Benefits	8,181.94
		4XX	Purchased Property Services	10,143.31
		6XX	Supplies and Materials	10,021.50
	27XX	Student Transportation Services		
		1XX	Personal Services - Salaries	29,625.80
		2XX	Personal Services - Employee Benefits	2,715.58
		3XX	Purchased Professional and Technical Services	80.00
		4XX	Purchased Property Services	9,727.20



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
280 Special Education - Local and State	
27XX Student Transportation Services	
5XX Other Purchased Services	1,160.49
6XX Supplies and Materials	9,543.37
890 Other Community Services	
33XX Community Services	
8XX Other Expenditures	15,500.00
	1,857,249.47
<b>102 Subtotal</b>	
<b>106 TITLE VI PART B</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	25,107.62
810 Dues and Fees	1,016.40
	26,124.02
<b>106 Subtotal</b>	
<b>107 VO-ED</b>	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
1XX Personal Services - Salaries	75,696.84
2XX Personal Services - Employee Benefits	11,027.36
6XX Supplies and Materials	11,269.28
	97,993.48
<b>107 Subtotal</b>	
<b>108 VO-ED PROJECT INCOME</b>	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	6,008.34
<b>146 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
5XX Other Purchased Services	2,397.00
<b>147 Title II Part A</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
5XX Other Purchased Services	2,402.00



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
430 Title II, Part A, Teacher & Principal Training & Recruiting 1XXX Instruction	
<b>147 Subtotal</b>	2,402.00
<b>316 Title I Accountability</b>	
420 Title I, Part A, Improving Basic Programs 1XXX Instruction	
1XX Personal Services - Salaries	4,548.89
2XX Personal Services - Employee Benefits	3,959.50
5XX Other Purchased Services	2,654.34
6XX Supplies and Materials	29.95
<b>316 Subtotal</b>	11,192.68
<b>317 Title I Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs 1XXX Instruction	
1XX Personal Services - Salaries	157,442.14
2XX Personal Services - Employee Benefits	51,851.13
5XX Other Purchased Services	5,783.12
6XX Supplies and Materials	1,762.52
<b>317 Subtotal</b>	216,838.91
<b>376 Title I, Part A, Improvement Grants</b>	
420 Title I, Part A, Improving Basic Programs 1XXX Instruction	
1XX Personal Services - Salaries	10,000.00
<b>397 Title V Part A</b>	
435 Title V, Part A, Innovative Programs 222X Educational Media Services	
6XX Supplies and Materials	524.00
<b>606 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology 1XXX Instruction	
6XX Supplies and Materials	867.31



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2007 Value
<b>607 TITLE II PART D</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	1,911.00
<b>777 IDEA-B (Trans from Coop)</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
8XX Other Expenditures	1,483.60
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<div style="border-top: 1px solid black; border-bottom: 3px double black; display: inline-block; width: 100px;"></div> 0.00      2,234,991.81



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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					656,488.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,618,820.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,234,991.81	(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	3,448.19	(4b)	-3,448.19	
					-3,448.19	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,036,868.68	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
102 MISCELLANEOUS	2,259,841.58	1,857,249.47	402,592.11
106 TITLE VI PART B	26,124.02	26,124.02	0.00
107 VO-ED	81,019.11	97,993.48	-16,974.37
108 VO-ED PROJECT INCOME	4,219.00	6,008.34	-1,789.34
146 Title II, Part A, Teacher/Principal Train/Recruit	2,397.00	2,397.00	0.00
147 Title II Part A	2,402.00	2,402.00	0.00
316 Title I Accountability	11,192.68	11,192.68	0.00
317 Title I Improving Basic Programs	216,838.91	216,838.91	0.00
376 Title I, Part A, Improvement Grants	10,000.00	10,000.00	0.00
397 Title V Part A	524.00	524.00	0.00
606 Title II, Part D, Ed Technology	867.31	867.31	0.00
607 TITLE II PART D	1,911.00	1,911.00	0.00
777 IDEA-B (Trans from Coop)	1,483.60	1,483.60	0.00
<b>Total</b>	<b>2,618,820.21</b>	<b>2,234,991.81</b>	<b>383,828.40</b>



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**\*\* Recalculated \*\***

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## 21 - Compensated Absence Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					583.20	(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)					583.20	(5)





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## 28 - Technology Fund

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

PRC Revenue	2006 Value	2007 Value
3281 State Technology Aid	2,557.78	2,572.87
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,557.78	2,572.87

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

PRC Program Function Object	2006 Value	2007 Value
465 Federal Miscellaneous Grants from OPI 1XXX Instruction 6XX Supplies and Materials	0.00	495.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	495.00

## Schedule of Changes Worksheet

Beginning Fund Balance	4,722.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,572.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	495.00	(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)	6,800.56	(5)



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## 29 - Flexibility Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						0.10	(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)						0.10	(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	721,080.70	783,799.69
XX	39X 1XXX	112 Certified Teacher Staff Salaries	69,313.09	75,696.84
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	882,824.21	953,927.15
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	7,780.36	12,582.13
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	1,127.22
XX	XXX 26XX	41X Energy Utility Services	14,421.69	9,672.25
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	4,988.04	4,710.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Allowable Cost Payments:

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

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	0.00
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	442,578.79
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	442,578.79	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	36,127.00	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	
<b>Totals</b>			442,578.79	0.00	0.00	0.00	442,578.79



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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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<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Machinery And Equipment	47,112.58	0.00	5,614.25	0.00	52,726.83
Totals at historical cost	47,112.58	0.00	5,614.25	0.00	52,726.83
Less Accumulated depreciation for:					
Machinery And Equipment Accum	34,446.57	0.00	1,518.16	0.00	35,964.73
Total accumulated depreciation	34,446.57	0.00	1,518.16	0.00	35,964.73
Governmental activities, capital assets, net	12,666.01	0.00	4,096.09	0.00	16,762.10

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

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

\*\*\* Has comments.



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2006)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2007) [a + b - c - d]	Current Portion Due FY2008	Long-Term Portion Due FY2009-
<b>Governmental Activities *</b>							
Compensated	41,457.33	16,851.31	0.00	0.00	58,308.64	8,746.30	49,562.34
Total Governmental Activity							
Long-Term Liabilities	41,457.33	16,851.31	0.00	0.00	58,308.64	8,746.30	49,562.34

\* 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.