



Trustees' Financial Summary

FY2003-04

Submit ID: 0025-13696506

02 Big Horn County
0025 Lodge Grass Elem

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

Trustees' Financial Summary due to Office of Public Instruction 2nd Monday in September

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 Lisa Fritzler

Phone #: (406) 639-2304

(Signature)

(Date)

Chair, Board of Trustees Elroy Nomee

(Signature)

(Date)

County Superintendent Gary Hickey

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY04 did the district employ a certified special education director? Yes

As reported on Annual Data Collection (ADC), the district employs 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. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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



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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)	-284,600.86	-51,986.54		-431,907.52
02	Taxes Receivable - Real and Personal (120-149)	15,771.74	3,349.46		
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	-268,829.12	-48,637.08		-431,907.52
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	15,771.74	3,349.46		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	15,771.74	3,349.46		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-284,600.86	-51,986.54		-431,907.52
52	TOTAL FUND BALANCE/EQUITY	-284,600.86	-51,986.54		-431,907.52
53	TOTAL LIABILITIES AND FUND BALANCE	-268,829.12	-48,637.08		-431,907.52

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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)	26,494.25	305,879.46	-195,959.81	10,977.07
02	Taxes Receivable - Real and Personal (120-149)	77.91			272.63
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	26,572.16	305,879.46	-195,959.81	11,249.70
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	77.91			272.63
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	77.91			272.63
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	26,494.25	305,879.46	-195,959.81	10,977.07
52	TOTAL FUND BALANCE/EQUITY	26,494.25	305,879.46	-195,959.81	10,977.07
53	TOTAL LIABILITIES AND FUND BALANCE	26,572.16	305,879.46	-195,959.81	11,249.70



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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)			30,611.09	
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			30,611.09	
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)			30,611.09	
52	TOTAL FUND BALANCE/EQUITY			30,611.09	
53	TOTAL LIABILITIES AND FUND BALANCE			30,611.09	

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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)			1,641,370.47	
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			1,641,370.47	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			1,641,370.47	
52	TOTAL FUND BALANCE/EQUITY			1,641,370.47	
53	TOTAL LIABILITIES AND FUND BALANCE			1,641,370.47	

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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)	14,820.51	5,140.69		125.35
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	14,820.51	5,140.69		125.35
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)	14,820.51	5,140.69		125.35
52	TOTAL FUND BALANCE/EQUITY	14,820.51	5,140.69		125.35
53	TOTAL LIABILITIES AND FUND BALANCE	14,820.51	5,140.69		125.35

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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)	20,329.35			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	20,329.35			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)	20,329.35			
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	20,329.35			
53	TOTAL LIABILITIES AND FUND BALANCE	20,329.35			

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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)				
41	Unrestricted Net Assets				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
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)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		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	2003 Value	2004 Value
1111 District Levy - Real Property	58,516.39	71,755.57
1112 District Levy - Personal Property	3,217.13	4,450.52
1130 Tax Title and Property Sales	138.78	99.70
1190 Penalties and Interest on Taxes	456.40	2,778.08
1510 Interest Earnings	25.45	18.47
1900 Other Revenue from Local Sources	4.06	40.00
3110 Direct State Aid	664,538.88	662,929.07
3115 State Spec Ed Allowable Cost Pymt to Districts	103,952.43	120,725.15
3120 State Guaranteed Tax Base Aid	445,891.43	471,918.08
3440 State HB20/SB417 Prop Tax Reimb	4,474.31	5,327.54
3444 State School Block Grant	29,257.79	29,864.65
3460 Montana Oil and Gas Tax	6,798.37	5,258.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,317,271.42	1,375,165.38

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	273,619.31	69716.26
2XX Personal Services - Employee Benefits	4,756.17	19501.65
3XX Purchased Professional and Technical Services	10,572.10	.00
5XX Other Purchased Services	46,610.07	.00
6XX Supplies and Materials	11,423.98	.00
21XX Support Services - Students		
1XX Personal Services - Salaries	89,460.05	89127.57
2XX Personal Services - Employee Benefits	0.00	25560.88
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	0.00	80002.02
2XX Personal Services - Employee Benefits	0.00	18902.30
222X Educational Media Services		
1XX Personal Services - Salaries	79,244.07	.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	235,461.86	228891.71
2XX Personal Services - Employee Benefits	0.00	64941.07
24XX Support Services - School Administration		
1XX Personal Services - Salaries	134,324.78	168842.06
2XX Personal Services - Employee Benefits	4.97	38518.84



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01 - General Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary				
	25XX	Support Services - Business			
		2XX	Personal Services - Employee Benefits	0.00	110.53
		3XX	Purchased Professional and Technical Services	0.00	1043.43
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	258,757.95	309206.20
		2XX	Personal Services - Employee Benefits	3.20	92353.62
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	109,921.61	189240.01
		2XX	Personal Services - Employee Benefits	0.00	70465.34
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	45,011.18	51006.00
		2XX	Personal Services - Employee Benefits	0.00	13397.97
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	5,085.14	9500.96
		2XX	Personal Services - Employee Benefits	0.00	1099.65
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	22,606.96	27465.32
		2XX	Personal Services - Employee Benefits	0.00	3980.41
		3XX	Purchased Professional and Technical Services	6,595.16	4967.03
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	0.00	213.73
		2XX	Personal Services - Employee Benefits	0.00	29.17
999	Undistributed				
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	0.00	198981.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,333,458.56</u>	<u>1,777,065.57</u>



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01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					117,299.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,375,165.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,777,065.57	(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)					-284,600.86	(5)



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10 - Transportation Fund

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

PRC Revenue	2003 Value	2004 Value
1110 District Tax Levy	726.40	0.00
1111 District Levy - Real Property	0.00	1,786.55
1112 District Levy - Personal Property	102.60	33.06
1130 Tax Title and Property Sales	96.41	0.00
1190 Penalties and Interest on Taxes	210.55	838.89
2220 County On-Schedule Trans Reimb	53,647.93	11,977.76
3210 State On-Schedule Trans Reimb	53,647.93	1,670.33
3444 State School Block Grant	37,797.27	19,290.63
3460 Montana Oil and Gas Tax	428.02	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	146,657.11	35,597.22

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
5XX Other Purchased Services	139,589.80	149,411.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	139,589.80	149,411.46

Schedule of Changes Worksheet

Beginning Fund Balance	61,827.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	35,597.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	149,411.46	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	-51,986.54	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 0025-13696506

02 Big Horn County 0025 Lodge Grass Elem

12 - School Food Services Fund

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

PRC Revenue		2003 Value	2004 Value
1611	National School Lunch Program	0.00	12,250.11
1621	Lunch Sales	12,467.85	0.00
3220	State Food Services Match	30,050.04	0.00
4550	Federal Child Nutrition	163,663.48	175,295.90
6100	Material Prior Period Revenue Adjustments	-82.40	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>206,098.97</u>	<u>187,546.01</u>

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

PRC Program Function Object		2003 Value	2004 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	117,432.24	128416.81
	2XX Personal Services - Employee Benefits	9,995.92	55592.44
	4XX Purchased Property Services	21,523.90	23254.28
	5XX Other Purchased Services	131.90	2687.39
	6XX Supplies and Materials	173,872.01	186412.20
	8XX Other Expenditures	343.46	60.00
999	Undistributed		
	9999 Undistributed		
	892 Material Prior Period Expenditure Adjustments	0.00	19539.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>323,299.43</u>	<u>415,962.25</u>



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02 Big Horn County
0025 Lodge Grass Elem

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance						-203,491.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						187,546.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						415,962.25	(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)						-431,907.52	(5)



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13 - Tuition Fund

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

PRC Revenue	2003 Value	2004 Value
1110 District Tax Levy	0.00	56.63
1190 Penalties and Interest on Taxes	0.00	40.47
1510 Interest Earnings	385.26	279.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	385.26	376.57

Schedule of Changes Worksheet

Beginning Fund Balance	26,117.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	376.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	26,494.25	(5)



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02 Big Horn County 0025 Lodge Grass Elem

14 - Retirement Fund

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

PRC Revenue		2003 Value	2004 Value
1900	Other Revenue from Local Sources	0.00	6,095.08
2240	County Retirement Distribution	387,772.00	403,283.00
6100	Material Prior Period Revenue Adjustments	-6.46	23,260.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>387,765.54</u>	<u>432,638.20</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	175,612.49	134801.05
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	13,344.68	7386.47
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	0.00	8615.23
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	12,018.97	.00
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	36,505.24	13244.31
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	21,093.80	13531.48
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	677.99	564.95
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	35,287.13	10649.76
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	30,888.12	37513.45
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	7,535.63	.00
410	Miscellaneous Federal Grants Direct from Feds		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	2,436.12	.00
414	Federal Johnson O'Malley (JOM)		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	3,372.69	.00



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14 - Retirement Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	22,446.83	.00
421	Title I, Part A, Accountability				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	189.18	.00
423	Title I, Part B, Subpart 1, Reading First				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	999.63	.00
434	Title IV, Part B, 21st Century Community Learning Center				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	659.20	.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	726.69	1773.03
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	4,725.65	4328.90
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	16,544.22	3559.86
999	Undistributed				
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	0.00	504.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>385,064.26</u>	<u>236,473.01</u>



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02 Big Horn County
0025 Lodge Grass Elem

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					109,714.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					432,638.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					236,473.01	(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)					305,879.46	(5)



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17 - Adult Education Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	4,406.18	562.65
1112 District Levy - Personal Property	144.56	107.10
1190 Penalties and Interest on Taxes	10.01	64.19
1510 Interest Earnings	24.84	18.06
1900 Other Revenue from Local Sources	0.00	0.15
3440 State HB20/SB417 Prop Tax Reimb	264.08	5.93
3444 State School Block Grant	49.82	0.00
3460 Montana Oil and Gas Tax	402.08	203.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,301.57	962.02

Schedule of Changes Worksheet

Beginning Fund Balance	10,015.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	962.02	(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)	10,977.07	(5)



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20 - Lease-Rental Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	2.34	1.70
1910 Rentals	0.00	9,648.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2.34	9,650.21

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
7XX Property and Equipment Acquisition	0.00	1837.97
8XX Community Services Programs		
33XX Community Services		
3XX Purchased Professional and Technical Services	14,000.00	.00
4XX Purchased Property Services	1,925.00	.00
8XX Other Expenditures	360.00	.00
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	711.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	16,285.00	2,549.57

Schedule of Changes Worksheet

Beginning Fund Balance	23,510.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,650.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,549.57	(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)	30,611.09	(5)



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26 - Impact Aid Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	35,586.34	11,388.72
1900	Other Revenue from Local Sources	9,970.47	98,977.91
4820	Federal Impact Aid - Title VIII	1,814,384.18	1,566,805.40
6100	Material Prior Period Revenue Adjustments	863.02	68,063.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,860,804.01	1,745,235.83

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	799,569.76	997778.37
2XX	Personal Services - Employee Benefits	156,035.51	236806.65
3XX	Purchased Professional and Technical Services	13,530.72	6341.70
5XX	Other Purchased Services	22,149.66	12321.62
6XX	Supplies and Materials	114,311.09	113186.70
7XX	Property and Equipment Acquisition	5,239.28	9158.11
8XX	Other Expenditures	7,937.20	3992.18
21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	18,430.53	2373.21
6XX	Supplies and Materials	3,285.30	.00
221X	Improvement of Instruction Services		
6XX	Supplies and Materials	0.00	4956.58
222X	Educational Media Services		
2XX	Personal Services - Employee Benefits	10,928.22	.00
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	32,440.48	4596.41
2XX	Personal Services - Employee Benefits	86,510.34	21894.97
3XX	Purchased Professional and Technical Services	186,936.72	253315.73
5XX	Other Purchased Services	31,957.32	36819.75
6XX	Supplies and Materials	26,429.06	18640.65
7XX	Property and Equipment Acquisition	8,454.99	8480.49
8XX	Other Expenditures	22,241.52	17293.86
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	34,556.77	498.08
2XX	Personal Services - Employee Benefits	28,062.78	6416.80
5XX	Other Purchased Services	1,655.51	1575.59
25XX	Support Services - Business		
1XX	Personal Services - Salaries	1,050.00	.00

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26 - Impact Aid Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary				
	25XX	Support Services - Business			
		2XX	Personal Services - Employee Benefits	1,400.71	1407.94
		3XX	Purchased Professional and Technical Services	30,444.64	23518.22
		4XX	Purchased Property Services	64,285.61	14900.69
		5XX	Other Purchased Services	81,684.11	178866.28
		6XX	Supplies and Materials	12,278.58	26588.95
		7XX	Property and Equipment Acquisition	849.66	.00
		8XX	Other Expenditures	17,375.01	35772.59
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	1,165.05	1735.56
		2XX	Personal Services - Employee Benefits	81,125.51	21687.45
		3XX	Purchased Professional and Technical Services	38,326.03	94836.43
		4XX	Purchased Property Services	0.00	65479.71
		5XX	Other Purchased Services	494.43	2964.19
		6XX	Supplies and Materials	68,522.88	88071.53
		7XX	Property and Equipment Acquisition	26,470.47	33744.57
		8XX	Other Expenditures	1,090.36	402.68
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	34076.79
		2XX	Personal Services - Employee Benefits	54,185.67	29629.52
		3XX	Purchased Professional and Technical Services	7,022.03	5764.38
		5XX	Other Purchased Services	535.97	5898.17
		6XX	Supplies and Materials	18,505.48	10353.88
		7XX	Property and Equipment Acquisition	0.00	1699.00
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	9,844.70	.00
		6XX	Supplies and Materials	1,387.14	.00
410	Miscellaneous Federal Grants Direct from Feds				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	88.40	.00
		3XX	Purchased Professional and Technical Services	6,750.00	.00
		5XX	Other Purchased Services	610.92	.00
		6XX	Supplies and Materials	1,330.23	.00
413	Title VII Indian Education				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	35,754.21	.00
		2XX	Personal Services - Employee Benefits	3,065.15	.00



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26 - Impact Aid Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		6XX	Supplies and Materials	3,122.11	.00
421	Title I, Part A, Accountability				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	1,235.74	.00
422	Title I, Part A, Improvement Grants				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	1,963.33	.00
		6XX	Supplies and Materials	6,697.65	.00
423	Title I, Part B, Subpart 1, Reading First				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	986.28	.00
434	Title IV, Part B, 21st Century Community Learning Center				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	6,147.72	.00
		2XX	Personal Services - Employee Benefits	3,542.88	.00
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	0.00	25.76
		3XX	Purchased Professional and Technical Services	14,143.22	12693.67
		4XX	Purchased Property Services	15,891.55	14215.22
		5XX	Other Purchased Services	18.68	.00
		6XX	Supplies and Materials	10,555.56	9405.98
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	26.60	.00
		4XX	Purchased Property Services	0.00	373.53
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		4XX	Purchased Property Services	2,641.86	33026.52
		5XX	Other Purchased Services	0.00	634.97
		6XX	Supplies and Materials	0.00	306.18
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	9,638.89	24687.33
		2XX	Personal Services - Employee Benefits	1,596.50	4134.79
		3XX	Purchased Professional and Technical Services	9,439.24	5024.96
		5XX	Other Purchased Services	16,465.41	8346.01
		6XX	Supplies and Materials	13,655.59	11199.16



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26 - Impact Aid Fund

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

PRC Program Function Object	2003 Value	2004 Value
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	34,800.85	8243.56
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	76.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,328,875.37	2,566,239.78

Schedule of Changes Worksheet

Beginning Fund Balance	2,462,374.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,745,235.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,566,239.78	(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)	1,641,370.47	(5)



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28 - Technology Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	3.14	2.31
3445 State Combined Fund School Block Grant	0.00	50.85
4650 Federal Miscellaneous Grants from OPI	0.00	3,815.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3.14	3,868.41

Schedule of Changes Worksheet

Beginning Fund Balance	10,952.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,868.41	(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)	14,820.51	(5)



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29 - Flexibility Fund

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

PRC Revenue	2003 Value	2004 Value
3282 State Flexibility Fund Allocation	7,402.73	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,402.73	0.00

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	0.00	436.53
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	1825.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	2,262.04

Schedule of Changes Worksheet

Beginning Fund Balance	7,402.73	(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	2,262.04	(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)	5,140.69	(5)



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50 - Debt Service Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	0.00	147.73
1190 Penalties and Interest on Taxes	0.00	134.82
1510 Interest Earnings	308.50	132.78
3460 Montana Oil and Gas Tax	152.83	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	461.33	415.33

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

PRC Program Function Object	2003 Value	2004 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	20236.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	20,236.27

Schedule of Changes Worksheet

Beginning Fund Balance	19,946.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	415.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,236.27	(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)	125.35	(5)



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60 - Building Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	0.00	93.08
9710 Residual Equity Transfers In	0.00	20,236.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	20,329.35

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,329.35	(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)	20,329.35	(5)



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Fund	Account	Description	2003 Value	2004 Value
XX	XXX 26XX	41X Energy Utility Services	6,659.08	63,490.23
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	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	39,867.75
b. Related Services Block Grant Entitlement	13,289.25
c. Total Entitlements Subject to Reversion	53,157.00

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)]	70,698.81
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	411,531.06
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
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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.



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	189,240.01	0.00	0.00	34,076.79
280	1XXX	2XX	70,465.34	0.00	0.00	29,629.52
280	1XXX	3XX	0.00	0.00	0.00	5,764.38
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	5,898.17
280	1XXX	6XX	0.00	0.00	0.00	10,353.88
280	1XXX	7XX	0.00	0.00	0.00	1,699.00
280	21XX	1XX	51,006.00	0.00	0.00	0.00
280	21XX	2XX	13,397.97	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00
Totals			324,109.32	0.00	0.00	87,421.74 411,531.06



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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.



Trustees' Financial Summary

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Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Buildings	4,113,126.00	0.00	0.00	4,113,126.00
Machinery And Equipment	342,176.75	0.00	0.00	342,176.75
Totals at historical cost	4,455,302.75	0.00	0.00	4,455,302.75
Governmental activities, capital assets, net	4,455,302.75	0.00	0.00	4,455,302.75

* 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.



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2003)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2004) [a + b - c - d]	Current Portion Due FY2005	Long-Term Portion Due FY2006-
Governmental Activities *							
Capital Leases	9,977.00	0.00	0.00	0.00	9,977.00	0.00	9,977.00
Compensated Absences	135,197.75	0.00	0.00	0.00	135,197.75	0.00	135,197.75
Total Governmental Activity							
Long-Term Liabilities	145,174.75	0.00	0.00	0.00	145,174.75	0.00	145,174.75

* 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.