



Trustees' Financial Summary

FY2004-05

Submit ID: 0005-93785143

01 Beaverhead County

**** Recalculated ****

0005 Dillon 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 Ramona Glaus

Phone #: (406) 683-4311

(Signature)

(Date)

Chair, Board of Trustees Gail Barnhart

(Signature)

(Date)

County Superintendent Dottie Donovan

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY05 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 #
077	IDEA Part B	FEDERAL	39-9703-77-	84.027
135	Gifted and Talented	STATE	01-0005-13-05	State
145	Title II Part A	FEDERAL	01-0005-14-05	84.367
165	Title IV, Part A, Safe & Drug-Free	FEDERAL	01-0005-16-05	84.186A
179	Preschool	FEDERAL	39-9703-79-	84.173A
181	Related Services Block Grant	LOCAL		
194	Exxon Mobile Grant	LOCAL		
235	Charlotte Martin Grant/Enrichment	LOCAL		
245	Watershed Grant/Enrichment	LOCAL		
264	Title I, Part C, Migrant Ed	FEDERAL	01-0005-36-04 B	84.011A
265	Title I, Part C, Migrant Ed	FEDERAL	01-0005-36-05 B	84.011A
275	CSPD	LOCAL		
293	LEASE/HEAD START	LOCAL		
315	Title I, Part A, Improving Basic Programs	FEDERAL	01-0005-31-05	84.010A
335	MEDICAID	LOCAL		
365	Title I, Part C, Migrant Ed	FEDERAL	01-0005-36-05	84.011A
395	Title V Part A	FEDERAL	01-0005-39-05	84.298
400	AFTER SCHOOL PROGRAM/PATHWAYS	LOCAL		
415	Title III Part A English Language Acquisition	FEDERAL	01-0005-41-05 I	84.365A
505	Services for Significant Needs Students	STATE	01-0005-76-05 P2	State
605	Title II, Part D, Ed Technology	FEDERAL	01-0005-60-05	84.318



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ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	263,135.54	111,957.70	4,002.97	172.73
02	Taxes Receivable - Real and Personal (120-149)	127,540.64	5,463.99	218.17	
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)	16,005.00			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	406,681.18	117,421.69	4,221.14	172.73
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	127,540.64	5,463.99	218.17	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	127,540.64	5,463.99	218.17	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	16,005.00			
37	Reserve for Encumbrances (953)	13,329.75			
48	Fund Balance for Budget (961-970)	249,805.79	111,957.70	4,002.97	172.73
52	TOTAL FUND BALANCE/EQUITY	279,140.54	111,957.70	4,002.97	172.73
53	TOTAL LIABILITIES AND FUND BALANCE	406,681.18	117,421.69	4,221.14	172.73



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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)	8,236.14	286,803.80	-4,394.23	
02	Taxes Receivable - Real and Personal (120-149)	3.62			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			15,703.33	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	8,239.76	286,803.80	11,309.10	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3.62		2,755.27	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3.62		2,755.27	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			700.00	
48	Fund Balance for Budget (961-970)	8,236.14	286,803.80	7,853.83	
52	TOTAL FUND BALANCE/EQUITY	8,236.14	286,803.80	8,553.83	
53	TOTAL LIABILITIES AND FUND BALANCE	8,239.76	286,803.80	11,309.10	



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



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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	20,555.12	11,195.88		76.38
02	Taxes Receivable - Real and Personal (120-149)	3,933.87			1,243.93
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	24,488.99	11,195.88		1,320.31
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,933.87			1,243.93
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,933.87			1,243.93
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	4,696.80			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	15,858.32	11,195.88		76.38
52	TOTAL FUND BALANCE/EQUITY	20,555.12	11,195.88		76.38
53	TOTAL LIABILITIES AND FUND BALANCE	24,488.99	11,195.88		1,320.31



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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)	3,675.32	37.80		
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	3,675.32	37.80		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	3,675.32	37.80		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	3,675.32	37.80		
53	TOTAL LIABILITIES AND FUND BALANCE	3,675.32	37.80		



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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)			32,464.38	
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			32,464.38	
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			32,464.38	
53	TOTAL LIABILITIES AND FUND BALANCE			32,464.38	



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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)	196,258.59	126,271.24		
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	196,258.59	126,271.24		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	196,258.59	126,271.24		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	196,258.59	126,271.24		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	196,258.59	126,271.24		



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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		2004 Value	2005 Value
1110	District Tax Levy	1,297,411.85	1,282,081.32
1510	Interest Earnings	866.68	1,379.23
1900	Other Revenue from Local Sources	0.00	1,010.58
3110	Direct State Aid	1,373,966.40	1,315,116.42
3115	State Spec Ed Allowable Cost Pymt to Districts	145,066.51	139,059.54
3120	State Guaranteed Tax Base Aid	407,056.19	380,883.56
3440	State HB20/SB417 Prop Tax Reimb	34,513.62	27,859.03
3444	State School Block Grant	318,067.09	320,484.40
6100	Material Prior Period Revenue Adjustments	50.41	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,576,998.75</u>	<u>3,467,874.08</u>

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	1,788,573.07	1736454.74
2XX	Personal Services - Employee Benefits	283,057.91	280297.51
4XX	Purchased Property Services	14,858.19	12007.14
5XX	Other Purchased Services	1,284.02	351.59
6XX	Supplies and Materials	111,141.00	75763.88
7XX	Property and Equipment Acquisition	10,368.33	.00
8XX	Other Expenditures	851.23	355.71
21XX	Support Services - Students		
3XX	Purchased Professional and Technical Services	1,180.00	140.00
5XX	Other Purchased Services	1,272.93	1440.70
6XX	Supplies and Materials	75.25	235.24
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	96,467.04	98202.96
2XX	Personal Services - Employee Benefits	6,025.26	8965.29
3XX	Purchased Professional and Technical Services	4,711.78	1570.99
222X	Educational Media Services		
1XX	Personal Services - Salaries	96,210.79	98202.96
2XX	Personal Services - Employee Benefits	19,503.48	19609.11
4XX	Purchased Property Services	23.27	205.00
6XX	Supplies and Materials	10,552.70	9659.34
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	72,660.00	81945.09
2XX	Personal Services - Employee Benefits	11,342.86	10189.55
5XX	Other Purchased Services	2,011.83	1912.46



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01 - General Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		6XX	Supplies and Materials	225.25	99.14
		810	Dues and Fees	1,450.45	1021.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	171,823.03	171077.59
		2XX	Personal Services - Employee Benefits	45,376.06	48571.05
		5XX	Other Purchased Services	2,459.37	3207.16
		6XX	Supplies and Materials	2,918.90	1154.59
		810	Dues and Fees	2,035.47	2485.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	34,145.04	34760.04
		2XX	Personal Services - Employee Benefits	10,757.46	9205.17
		3XX	Purchased Professional and Technical Services	10,447.95	9626.89
		5XX	Other Purchased Services	36,929.45	43729.02
		6XX	Supplies and Materials	1,568.00	2074.42
		810	Dues and Fees	14,006.45	15357.45
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	135,838.40	139529.66
		2XX	Personal Services - Employee Benefits	37,927.52	40906.12
		3XX	Purchased Professional and Technical Services	9,274.88	11655.75
		4XX	Purchased Property Services	138,688.49	131146.85
		6XX	Supplies and Materials	31,365.53	30988.20
		7XX	Property and Equipment Acquisition	7,393.48	13533.48
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	179,704.55	152549.84
		2XX	Personal Services - Employee Benefits	60,194.70	77214.00
		3XX	Purchased Professional and Technical Services	32,878.67	30333.02
		5XX	Other Purchased Services	3,439.45	2910.07
		6XX	Supplies and Materials	10,824.74	5683.10
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	15,197.80	7850.00
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	179.58	.00
		6XX	Supplies and Materials	75.00	13300.00
		8XX	Other Expenditures	15,000.00	10000.00



Trustees' Financial Summary

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0005 Dillon Elem

01 - General Fund

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

PRC Program Function Object	2004 Value	2005 Value
910 Budget Amendment		
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	30,848.47	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,575,145.08	3,447,477.87

Schedule of Changes Worksheet

Beginning Fund Balance	356,294.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,467,874.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,447,477.87	(3)
Increase/Decrease of Reserve for Inventories		
This Year 16,005.00 Less Last Year 19,034.00	(4a)	-3,029.00
Increase/Decrease of Reserve for Encumbrances		
This Year 13,329.75 Less Last Year 107,850.42	(4b)	-94,520.67
		-97,549.67 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		279,140.54 (5)



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**** Recalculated ****

10 - Transportation Fund

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

PRC Revenue		2004 Value	2005 Value
1110	District Tax Levy	48,027.35	46,987.40
1510	Interest Earnings	1,222.62	2,489.58
3440	State HB20/SB417 Prop Tax Reimb	3,405.30	2,724.26
3444	State School Block Grant	6,959.50	7,012.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>59,614.77</u>	<u>59,213.63</u>

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
	1XX Personal Services - Salaries	12,123.11	17,299.43
	5XX Other Purchased Services	52,068.75	36,623.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>64,191.86</u>	<u>53,922.63</u>

Schedule of Changes Worksheet

Beginning Fund Balance		106,666.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		59,213.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		53,922.63	(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)		111,957.70	(5)



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0005 Dillon Elem

11 - Bus Depreciation Fund

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

PRC Revenue	2004 Value	2005 Value
1110 District Tax Levy	0.00	4,002.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	4,002.97

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,002.97	(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)	4,002.97	(5)



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0005 Dillon Elem

12 - School Food Services Fund

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

PRC Revenue	2004 Value	2005 Value
1611 National School Lunch Program	123,127.67	124,929.50
3220 State Food Services Match	346.05	746.93
4550 Federal Child Nutrition	75,499.59	73,871.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	198,973.31	199,548.22

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

PRC Program Function Object	2004 Value	2005 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	77,472.55	78302.01
2XX Personal Services - Employee Benefits	62,979.80	61956.61
4XX Purchased Property Services	434.62	.00
5XX Other Purchased Services	5,333.63	4410.67
6XX Supplies and Materials	50,278.37	58277.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	196,498.97	202,946.61

Schedule of Changes Worksheet

Beginning Fund Balance	3,718.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	199,548.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	202,946.61	(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	147.66	(4b)
	-147.66	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	172.73	(5)



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13 - Tuition Fund

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

PRC Revenue	2004 Value	2005 Value
1110 District Tax Levy	1.43	0.00
1510 Interest Earnings	74.08	189.49
3440 State HB20/SB417 Prop Tax Reimb	310.18	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	385.69	189.49

Schedule of Changes Worksheet

Beginning Fund Balance	8,046.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	189.49	(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)	8,236.14	(5)



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14 - Retirement Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	470.82	984.88
2240 County Retirement Distribution	459,629.96	415,354.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	460,100.78	416,339.59

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	304,666.37	272892.67
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	14,622.21	14895.04
222X Educational Media Services		
2XX Personal Services - Employee Benefits	14,234.88	14597.61
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	10,942.92	11931.23
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	24,530.90	24758.37
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,885.96	5005.08
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	17,938.49	18642.66
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	36,171.72	22118.17
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	8,526.00	8526.00
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	9,863.34	9908.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	446,382.79	403,275.08



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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						273,739.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						416,339.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						403,275.08	(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)						286,803.80	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
077 IDEA Part B	
5700 Resources Transferred from Other School Districts or Cooperatives	146,022.00
135 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	917.00
145 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	84,626.00
165 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	8,229.00
179 Preschool	
5700 Resources Transferred from Other School Districts or Cooperatives	7,286.00
181 Related Services Block Grant	
5710 Special Education Resources Transferred from Other School Districts or Cooperatives	10,771.39
235 Charlotte Martin Grant/Enrichment	
3290 State - Other State Grants	6,480.00
245 Watershed Grant/Enrichment	
3290 State - Other State Grants	2,094.00
264 Title I, Part C, Migrant Ed	
4250 Title I, Part C, Migrant Education	5,762.57
265 Title I, Part C, Migrant Ed	
4250 Title I, Part C, Migrant Education	2,244.73
275 CSPD	
5700 Resources Transferred from Other School Districts or Cooperatives	1,000.00
293 LEASE/HEAD START	
3290 State - Other State Grants	7,500.00
315 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	197,074.76
335 MEDICAID	
3354 Medicaid - Speech Therapy	15,699.42
365 Title I, Part C, Migrant Ed	
4250 Title I, Part C, Migrant Education	16,693.11
395 Title V Part A	
4350 Title V, Part A, Innovative Programs	6,890.00
400 AFTER SCHOOL PROGRAM/PATHWAYS	
3290 State - Other State Grants	30,825.44
415 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	1,913.17



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
505 Services for Significant Needs Students	
3610 Services for Significant Needs Students	15,000.00
605 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	7,502.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	574,531.16

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

PRC Program Function Object	2005 Value
077 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	98028.70
2XX Personal Services - Employee Benefits	18337.23
21XX Support Services - Students	
1XX Personal Services - Salaries	29656.07
077 Subtotal	146,022.00
135 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
5XX Other Purchased Services	222.00
6XX Supplies and Materials	695.00
135 Subtotal	917.00
145 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	66088.03
2XX Personal Services - Employee Benefits	10053.47
5XX Other Purchased Services	7866.45
6XX Supplies and Materials	618.05
145 Subtotal	84,626.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
165 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	1155.00
2XX Personal Services - Employee Benefits	122.82
5XX Other Purchased Services	4517.15
6XX Supplies and Materials	2434.03
	8,229.00
165 Subtotal	
179 Preschool	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	6358.55
2XX Personal Services - Employee Benefits	927.45
	7,286.00
179 Subtotal	
181 Related Services Block Grant	
280 Special Education - Local and State	
21XX Support Services - Students	
1XX Personal Services - Salaries	9547.08
2XX Personal Services - Employee Benefits	1224.31
	10,771.39
181 Subtotal	
194 Exxon Mobile Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	500.00
194 Subtotal	
235 Charlotte Martin Grant/Enrichment	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	5141.34
2XX Personal Services - Employee Benefits	885.81
5XX Other Purchased Services	300.74
6XX Supplies and Materials	152.11
	6,480.00
235 Subtotal	



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
245 Watershed Grant/Enrichment	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	800.58
264 Title I, Part C, Migrant Ed	
425 Title I, Part C, Migrant Education	
1XXX Instruction	
1XX Personal Services - Salaries	3866.93
2XX Personal Services - Employee Benefits	514.94
5XX Other Purchased Services	180.00
6XX Supplies and Materials	1200.70
	5,762.57
264 Subtotal	
265 Title I, Part C, Migrant Ed	
425 Title I, Part C, Migrant Education	
1XXX Instruction	
1XX Personal Services - Salaries	1768.96
2XX Personal Services - Employee Benefits	365.56
6XX Supplies and Materials	110.21
	2,244.73
265 Subtotal	
275 CSPD	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	297.50
2XX Personal Services - Employee Benefits	34.08
5XX Other Purchased Services	608.19
6XX Supplies and Materials	60.23
	1,000.00
275 Subtotal	
293 LEASE/HEAD START	
329 State Miscellaneous Grants	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	9492.97



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
315 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	110223.96
2XX Personal Services - Employee Benefits	71903.89
5XX Other Purchased Services	1208.41
6XX Supplies and Materials	1187.57
21XX Support Services - Students	
8XX Other Expenditures	195.43
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	12355.50
	197,074.76
315 Subtotal	
335 MEDICAID	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	22610.98
365 Title I, Part C, Migrant Ed	
425 Title I, Part C, Migrant Education	
1XXX Instruction	
1XX Personal Services - Salaries	7496.39
2XX Personal Services - Employee Benefits	547.02
5XX Other Purchased Services	701.74
6XX Supplies and Materials	2766.15
21XX Support Services - Students	
5XX Other Purchased Services	5085.81
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	96.00
	16,693.11
365 Subtotal	
395 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
5XX Other Purchased Services	4888.36
6XX Supplies and Materials	2001.64



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
395 Subtotal	6,890.00
400 AFTER SCHOOL PROGRAM/PATHWAYS	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	18657.00
2XX Personal Services - Employee Benefits	2770.94
5XX Other Purchased Services	932.27
6XX Supplies and Materials	5113.25
400 Subtotal	27,473.46
415 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Languag	
1XXX Instruction	
1XX Personal Services - Salaries	910.00
2XX Personal Services - Employee Benefits	143.06
6XX Supplies and Materials	860.11
415 Subtotal	1,913.17
505 Services for Significant Needs Students	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	8532.37
2XX Personal Services - Employee Benefits	3125.48
3XX Purchased Professional and Techical Services	3342.15
505 Subtotal	15,000.00
605 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
2XX Personal Services - Employee Benefits	150.58
5XX Other Purchased Services	7351.99
605 Subtotal	7,502.57



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15 - Miscellaneous Programs Fund

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

0.00 579,290.29



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						12,612.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						574,531.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						579,290.29	(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	700.00	Less Last Year	0.00	(4b)	700.00		
						700.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						8,553.83	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
077 IDEA Part B	146,022.00	146,022.00	0.00
135 Gifted and Talented	917.00	917.00	0.00
145 Title II Part A	84,626.00	84,626.00	0.00
165 Title IV, Part A, Safe & Drug-Free	8,229.00	8,229.00	0.00
179 Preschool	7,286.00	7,286.00	0.00
181 Related Services Block Grant	10,771.39	10,771.39	0.00
194 Exxon Mobile Grant	0.00	500.00	-500.00
235 Charlotte Martin Grant/Enrichment	6,480.00	6,480.00	0.00
245 Watershed Grant/Enrichment	2,094.00	800.58	1,293.42
264 Title I, Part C, Migrant Ed	5,762.57	5,762.57	0.00
265 Title I, Part C, Migrant Ed	2,244.73	2,244.73	0.00
275 CSPD	1,000.00	1,000.00	0.00
293 LEASE/HEAD START	7,500.00	9,492.97	-1,992.97
315 Title I, Part A, Improving Basic Programs	197,074.76	197,074.76	0.00
335 MEDICAID	15,699.42	22,610.98	-6,911.56
365 Title I, Part C, Migrant Ed	16,693.11	16,693.11	0.00
395 Title V Part A	6,890.00	6,890.00	0.00
400 AFTER SCHOOL PROGRAM/PATHWAYS	30,825.44	27,473.46	3,351.98
415 Title III Part A English Language Acquisition	1,913.17	1,913.17	0.00
505 Services for Significant Needs Students	15,000.00	15,000.00	0.00
605 Title II, Part D, Ed Technology	7,502.57	7,502.57	0.00



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15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
Total	574,531.16	579,290.29	-4,759.13



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28 - Technology Fund

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

PRC Revenue		2004 Value	2005 Value
1110	District Tax Levy	50,335.88	50,505.18
3281	State Technology Aid	0.00	12,924.04
4650	Federal Miscellaneous Grants from OPI	7,525.27	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>57,861.15</u>	<u>63,429.22</u>

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	3XX Purchased Professional and Technical Services	4,815.00	15602.13
	5XX Other Purchased Services	0.00	111.30
	7XX Property and Equipment Acquisition	44,521.81	42587.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>49,336.81</u>	<u>58,300.57</u>

Schedule of Changes Worksheet

Beginning Fund Balance				10,729.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				63,429.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				58,300.57	(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	4,696.80	Less Last Year	0.00	(4b)	4,696.80
					4,696.80 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					20,555.12 (5)



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29 - Flexibility Fund

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,580.00	4416.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,580.00	4,416.67

Schedule of Changes Worksheet

Beginning Fund Balance	15,612.55	(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	4,416.67	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	11,195.88	(5)



Trustees' Financial Summary

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50 - Debt Service Fund

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

PRC Revenue	2004 Value	2005 Value
1110 District Tax Levy	0.00	22,816.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	22,816.70

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Intere		
830 Special Assessments	0.00	22740.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	22,740.32

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,816.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	22,740.32	(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)		76.38 (5)



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60 - Building Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	9.55	287.86
5200 Sale or Compensation for Loss of Assets	95.00	503.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	104.55	791.11

Schedule of Changes Worksheet

Beginning Fund Balance	2,884.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	791.11	(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)	3,675.32	(5)



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61 - Building Reserve Fund

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

PRC Revenue	2004 Value	2005 Value
1110 District Tax Levy	6.59	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6.59	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	37.80	(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)	37.80	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2004 Value	2005 Value
1XXX Revenues from Student Activities	185,808.52	179,818.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	185,808.52	179,818.52

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

PRC Program Function Object	2004 Value	2005 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	182,863.31	171,339.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	182,863.31	171,339.56

Schedule of Changes Worksheet

Beginning Fund Balance	23,985.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	179,818.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	171,339.56	(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)	32,464.38	(5)



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Fund	Account	Description	2004 Value	2005 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	19,172.82
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	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	0.00	1,722,395.83
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	30,168.33
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	3,025.46
XX	XXX 26XX	41X Energy Utility Services	79,282.55	100,798.06
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



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	85,439.35
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	85,439.35

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	28,475.39
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	123,031.22
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	276,540.03
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.



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	152,549.84	0.00	0.00	0.00
280	1XXX	2XX	77,214.00	0.00	0.00	0.00
280	1XXX	3XX	30,333.02	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	2,910.07	0.00	0.00	0.00
280	1XXX	6XX	5,683.10	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	7,850.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00
Totals			276,540.03	0.00	0.00	0.00 276,540.03



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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 FY05.*



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Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Land	72,500.00	0.00	0.00	72,500.00
Land Improvements	239,128.00	18,013.20	0.00	257,141.20
Buildings	1,951,514.99	10,919.20	0.00	1,962,434.19
Machinery And Equipment	211,783.83	0.00	25,014.64	186,769.19
Totals at historical cost	2,474,926.82	28,932.40	25,014.64	2,478,844.58
Less Accumulated depreciation for:				
Improvement Accum	209,497.81	5,211.17	0.00	214,708.98
Building Accum	1,023,811.41	27,490.54	0.00	1,051,301.95
Machinery And Equipment Accum	124,212.81	10,834.76	25,014.64	110,032.93
Total accumulated depreciation	1,357,522.03	43,536.47	25,014.64	1,376,043.86
Governmental activities, capital assets, net	1,117,404.79	-14,604.07	0.00	1,102,800.72

* 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.

Depreciation by Function for FY2005	Governmental Activities	Business-Type Activities
Instruction (1XXX)	28,709.27	0.00
Operations and Maintenance (26XX)	8,088.42	0.00
Transportation (27XX)	5,324.63	0.00
Food Service (31XX)	1,414.15	0.00
Total Depreciation for FY2005	43,536.47	0.00



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2004)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2005) [a + b - c - d]	Current Portion Due FY2006	Long-Term Portion Due FY2007-
Governmental Activities *							
Compensated Absences	286,432.00	38,582.00	0.00	0.00	325,014.00	0.00	325,014.00
Total Governmental Activity							
Long-Term Liabilities	286,432.00	38,582.00	0.00	0.00	325,014.00	0.00	325,014.00

* 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.