



Trustees' Financial Summary

FY2004-05

Submit ID: 0009-28307351

01 Beaverhead County

**** Recalculated ****

0009 Lima K-12 Schools

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 Jean Huntsman

Phone #: (406) 276-3571

(Signature)

(Date)

Chair, Board of Trustees Brent Weekes

(Signature)

(Date)

County Superintendent Dottie Donovan

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

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 #
001	Vo Ed Tech Ed/Industrial Arts	STATE	010092005	State
002	Vo Ed Business/Marketing	STATE	010092005	State
003	Vigilante Electric Credits	LOCAL	FY2005	
004	MSU Mentoring	LOCAL	FY2005	
005	Vo Ed Carl Perkins Basic Grant	FEDERAL	010098105	84.048A
100	Adjustment to Submit to OPI Correct By Dec20	LOCAL	FY2005	
160	Local Grant	LOCAL	none	
315	Title I, Part A, Improving Basic Programs	FEDERAL	0100093105	84.010A
333	Aggregate Reim/Indirects	LOCAL		Local
395	Vo Ed All Career & Tech ED Programs	STATE	State	State
396	Vo Ed All Career & Tech Ed Programs	STATE	State	State
412	Rural Low Income (Title VI-B-2)	FEDERAL	S358A042861	84.358B
415	Title II Part A	FEDERAL	010091405	84.367
495	Title V Part A	FEDERAL	0100093905	84.298
605	Title II, Part D, Ed Technology	FEDERAL	010096005	84.318
859	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A032861	84.358A



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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)	197,891.35	37,473.23	67,810.14	1,916.26
02	Taxes Receivable - Real and Personal (120-149)	10,765.37	751.11	762.76	
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	208,656.72	38,224.34	68,572.90	1,916.26
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	10,765.37	751.11	762.76	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	10,765.37	751.11	762.76	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	19,218.37			
48	Fund Balance for Budget (961-970)	178,672.98	37,473.23	67,810.14	1,916.26
52	TOTAL FUND BALANCE/EQUITY	197,891.35	37,473.23	67,810.14	1,916.26
53	TOTAL LIABILITIES AND FUND BALANCE	208,656.72	38,224.34	68,572.90	1,916.26



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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)		43,388.57	-19,216.40	3,254.41
02	Taxes Receivable - Real and Personal (120-149)				69.92
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			28,500.98	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		43,388.57	9,284.58	3,324.33
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				69.92
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				69.92
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		43,388.57	9,284.58	3,254.41
52	TOTAL FUND BALANCE/EQUITY		43,388.57	9,284.58	3,254.41
53	TOTAL LIABILITIES AND FUND BALANCE		43,388.57	9,284.58	3,324.33



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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)	-1,167.67			4,785.92
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	-1,167.67			4,785.92
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)	-1,167.67			4,785.92
52	TOTAL FUND BALANCE/EQUITY	-1,167.67			4,785.92
53	TOTAL LIABILITIES AND FUND BALANCE	-1,167.67			4,785.92



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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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**** Recalculated ****

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)	10,768.52	3,837.29		
02	Taxes Receivable - Real and Personal (120-149)				1,139.66
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	10,768.52	3,837.29		1,139.66
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				1,139.66
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				1,139.66
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)	10,768.52	3,837.29		
52	TOTAL FUND BALANCE/EQUITY	10,768.52	3,837.29		
53	TOTAL LIABILITIES AND FUND BALANCE	10,768.52	3,837.29		1,139.66



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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)	910.25	79,675.45		
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	910.25	79,675.45		
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)	910.25	79,675.45		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	910.25	79,675.45		
53	TOTAL LIABILITIES AND FUND BALANCE	910.25	79,675.45		



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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)	18,610.44		22,086.54	
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	18,610.44		22,086.54	
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	18,610.44		22,086.54	
53	TOTAL LIABILITIES AND FUND BALANCE	18,610.44		22,086.54	



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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)	19,104.34	67,446.56		
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	19,104.34	67,446.56		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	19,104.34	67,446.56		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	19,104.34	67,446.56		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	19,104.34	67,446.56		



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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
1111	District Levy - Real Property	257,789.26	262,039.73
1112	District Levy - Personal Property	5,556.63	5,298.02
1114	District Levy - Pers Prop/Mobile Homes	6,650.85	4,382.67
1190	Penalties and Interest on Taxes	3,091.34	1,395.38
1510	Interest Earnings	378.43	791.64
1900	Other Revenue from Local Sources	37.28	0.00
3110	Direct State Aid	368,403.81	344,600.57
3115	State Spec Ed Allowable Cost Pymt to Districts	14,807.04	15,864.05
3120	State Guaranteed Tax Base Aid	113,693.28	104,502.64
3440	State HB20/SB417 Prop Tax Reimb	2,994.39	3,267.10
3444	State School Block Grant	44,561.40	44,900.07
3445	State Combined Fund School Block Grant	3,291.05	0.00
4800	Federal Revenue in Lieu of Taxes	9,783.34	22,785.21
6100	Material Prior Period Revenue Adjustments	0.00	20.82

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

831,038.10 809,847.90

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	296,334.91	260084.70
2XX	Personal Services - Employee Benefits	27,374.40	25660.92
3XX	Purchased Professional and Technical Services	0.00	50.00
4XX	Purchased Property Services	3,158.26	5129.71
5XX	Other Purchased Services	520.65	472.22
6XX	Supplies and Materials	39,317.07	31824.32
8XX	Other Expenditures	30.00	225.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	17,729.03	18500.52
2XX	Personal Services - Employee Benefits	3,757.17	3894.59
3XX	Purchased Professional and Technical Services	496.00	504.00
5XX	Other Purchased Services	327.75	213.20
6XX	Supplies and Materials	1,491.88	1427.25
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	110.00	52.00
2XX	Personal Services - Employee Benefits	0.60	.30
3XX	Purchased Professional and Technical Services	780.00	845.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	17,937.96	16143.95



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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				
	222X	Educational Media Services			
		2XX	Personal Services - Employee Benefits	5,834.98	6047.42
		6XX	Supplies and Materials	3,245.87	2868.26
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	15,399.96	16800.00
		2XX	Personal Services - Employee Benefits	3,943.99	3731.63
		3XX	Purchased Professional and Technical Services	1,883.60	1401.35
		4XX	Purchased Property Services	94.00	281.91
		5XX	Other Purchased Services	8,099.05	6661.44
		6XX	Supplies and Materials	5,719.15	3633.42
		810	Dues and Fees	2,224.00	4407.30
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	34,435.85	36169.90
		2XX	Personal Services - Employee Benefits	5,163.67	4871.87
		4XX	Purchased Property Services	110.00	.00
		5XX	Other Purchased Services	1,700.00	746.60
		6XX	Supplies and Materials	943.04	801.27
		810	Dues and Fees	50.00	806.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	14,573.78	14715.23
		2XX	Personal Services - Employee Benefits	2,735.86	3019.86
		3XX	Purchased Professional and Technical Services	7,500.00	5175.00
		4XX	Purchased Property Services	200.00	75.00
		5XX	Other Purchased Services	3,470.34	799.49
		6XX	Supplies and Materials	722.40	2084.00
		810	Dues and Fees	75.00	81.37
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	39,494.62	36776.14
		2XX	Personal Services - Employee Benefits	3,310.66	3195.58
		3XX	Purchased Professional and Technical Services	0.00	971.21
		4XX	Purchased Property Services	17,480.30	15836.61
		5XX	Other Purchased Services	12,777.96	12536.70
		6XX	Supplies and Materials	41,101.73	59917.45
		810	Dues and Fees	160.00	160.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	9,802.57	7076.67
		2XX	Personal Services - Employee Benefits	2,138.23	1395.58
		3XX	Purchased Professional and Technical Services	2,315.50	520.00
		5XX	Other Purchased Services	1,024.32	244.50
		6XX	Supplies and Materials	1,259.37	835.34



Trustees' Financial Summary

FY2004-05

Submit ID: 0009-28307351

01 Beaverhead County 0009 Lima K-12 Schools

**** Recalculated ****

01 - General Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
280	Special Education - Local and State				
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	15,386.50	14822.65
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	50,363.87	51394.09
		2XX	Personal Services - Employee Benefits	11,859.63	10485.48
		4XX	Purchased Property Services	60.00	152.00
		6XX	Supplies and Materials	4,249.20	5105.91
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	441.28	748.25
		2XX	Personal Services - Employee Benefits	28.17	51.54
		4XX	Purchased Property Services	0.00	45.25
		6XX	Supplies and Materials	290.30	279.85
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	1,352.75	1325.00
		2XX	Personal Services - Employee Benefits	12.28	7.69
		5XX	Other Purchased Services	345.80	120.00
		810	Dues and Fees	552.00	235.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	3,686.02	2706.96
		2XX	Personal Services - Employee Benefits	199.12	118.78
		4XX	Purchased Property Services	1,380.88	4410.53
		6XX	Supplies and Materials	3,521.04	3729.52
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	22,799.00	21913.88
		2XX	Personal Services - Employee Benefits	338.96	344.08
		3XX	Purchased Professional and Technical Services	0.00	30.00
		5XX	Other Purchased Services	4,144.25	6004.93
		6XX	Supplies and Materials	6,429.56	5105.23
		810	Dues and Fees	1,600.00	1550.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	2,631.34	2655.45
		2XX	Personal Services - Employee Benefits	354.78	391.06
		5XX	Other Purchased Services	0.00	37.50
		6XX	Supplies and Materials	5,619.42	5900.87
		810	Dues and Fees	0.00	90.00



Trustees' Financial Summary

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01 Beaverhead County
0009 Lima K-12 Schools

**** Recalculated ****

01 - General Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
910	Food Services				
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	0.00	3960.00
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	0.00	5800.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>796,001.63</u>	<u>769,193.76</u>

Schedule of Changes Worksheet

Beginning Fund Balance					139,859.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					809,847.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					769,193.76	(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	19,218.37	Less Last Year	1,840.48	(4b)	17,377.89	
					17,377.89	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					197,891.35	(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
1111	District Levy - Real Property	27,242.78	18,687.25
1112	District Levy - Personal Property	492.33	382.55
1114	District Levy - Pers Prop/Mobile Homes	492.53	362.71
1190	Penalties and Interest on Taxes	133.83	128.25
1510	Interest Earnings	15.43	23.74
2220	County On-Schedule Trans Reimb	21,435.67	20,710.42
3210	State On-Schedule Trans Reimb	21,435.68	20,710.43
3440	State HB20/SB417 Prop Tax Reimb	11.39	18.24
4800	Federal Revenue in Lieu of Taxes	433.15	1,981.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>71,692.79</u>	<u>63,004.67</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		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	8,799.96	9600.00
2XX	Personal Services - Employee Benefits	2,251.18	2132.36
3XX	Purchased Professional and Technical Services	0.00	135.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	2,237.03	2259.59
2XX	Personal Services - Employee Benefits	426.28	464.57
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	15,780.22	15464.60
2XX	Personal Services - Employee Benefits	11,328.66	3089.56
3XX	Purchased Professional and Technical Services	100.00	.00
4XX	Purchased Property Services	4,061.76	3790.46
5XX	Other Purchased Services	8,218.21	6744.00
6XX	Supplies and Materials	6,174.97	7377.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>59,378.27</u>	<u>51,057.79</u>



Trustees' Financial Summary

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01 Beaverhead County
0009 Lima K-12 Schools

**** Recalculated ****

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					25,526.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					63,004.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					51,057.79	(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)					37,473.23	(5)



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01 Beaverhead County
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**** Recalculated ****

11 - Bus Depreciation Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	19,698.19	18,941.81
1112 District Levy - Personal Property	458.82	383.94
1114 District Levy - Pers Prop/Mobile Homes	469.07	323.55
1190 Penalties and Interest on Taxes	200.97	100.47
1510 Interest Earnings	232.80	487.00
3440 State HB20/SB417 Prop Tax Reimb	241.08	285.18
4800 Federal Revenue in Lieu of Taxes	432.54	1,662.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21,733.47	22,184.49

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		
7XX Property and Equipment Acquisition	0.00	26500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	26,500.00

Schedule of Changes Worksheet

Beginning Fund Balance	72,125.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,184.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	26,500.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	67,810.14	(5)



Trustees' Financial Summary

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01 Beaverhead County
0009 Lima K-12 Schools

**** Recalculated ****

12 - School Food Services Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	34.86	0.00
1611 National School Lunch Program	8,785.45	9,600.95
1632 Daily Adult Sales	910.95	491.80
3220 State Food Services Match	66.01	155.36
4550 Federal Child Nutrition	18,964.58	20,095.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	28,761.85	30,343.56

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	18,118.66	19225.52
2XX Personal Services - Employee Benefits	1,319.09	1270.65
4XX Purchased Property Services	307.68	258.75
5XX Other Purchased Services	877.40	536.49
6XX Supplies and Materials	13,780.40	6203.42
8XX Other Expenditures	60.00	119.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	34,463.23	27,613.90

Schedule of Changes Worksheet

Beginning Fund Balance	-813.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30,343.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	27,613.90	(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)	1,916.26	(5)



Trustees' Financial Summary

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0009 Lima K-12 Schools

14 - Retirement Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	333.66	365.14
2240 County Retirement Distribution	91,527.07	88,284.16
6100 Material Prior Period Revenue Adjustments	0.00	30.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	91,860.73	88,680.21

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	47,025.08	40077.48
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2,687.09	2810.90
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	9.16	4.10
222X Educational Media Services		
2XX Personal Services - Employee Benefits	2,656.99	2400.95
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,734.49	4058.71
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	5,177.93	5418.37
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,306.61	2422.91
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	5,722.68	5274.54
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,076.66	2184.96
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	852.90	666.06
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	1,376.34	1376.34
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,565.19	7767.04



Trustees' Financial Summary

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01 Beaverhead County

**** Recalculated ****

0009 Lima K-12 Schools

14 - Retirement Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	1,509.31	.00
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	202.17	87.63
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	49.87	71.07
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	268.15	203.71
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	369.26	304.64
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	2,731.03	2964.86
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	2,972.11	3113.21
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>89,293.02</u>	<u>81,207.48</u>



Trustees' Financial Summary

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**** Recalculated ****

0009 Lima K-12 Schools

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						35,915.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						88,680.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						81,207.48	(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)						43,388.57	(5)



Trustees' Financial Summary

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0009 Lima K-12 Schools

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
001 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	409.00
002 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	338.00
003 Vigilante Electric Credits	
1900 Other Revenue from Local Sources	5,954.95
004 MSU Mentoring	
1900 Other Revenue from Local Sources	3,600.00
005 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,997.00
315 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	18,033.51
333 Aggregate Reim/Indirects	
6100 Material Prior Period Revenue Adjustments	-284.58
412 Rural Low Income (Title VI-B-2)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	1,711.25
415 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	4,275.38
495 Title V Part A	
4350 Title V, Part A, Innovative Programs	1,198.00
605 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	825.97
859 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,540.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	50,599.40

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

PRC Program Function Object	2005 Value
001 Vo Ed Tech Ed/Industrial Arts	
395 State Career & Technical Ed Entitlement - Technology Ed/ 1XXX Instruction 6XX Supplies and Materials	409.00



Trustees' Financial Summary

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**** Recalculated ****

0009 Lima K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
002 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	338.00
005 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	2997.00
315 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	12233.75
2XX Personal Services - Employee Benefits	4009.64
4XX Purchased Property Services	46.00
6XX Supplies and Materials	1744.12
	18,033.51
315 Subtotal	
412 Rural Low Income (Title VI-B-2)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	1711.25
415 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	13.50
2XX Personal Services - Employee Benefits	2.13
3XX Purchased Professional and Technical Services	2175.90
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	2083.85
	4,275.38
415 Subtotal	
495 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	1198.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
605 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	747.50
2XX Personal Services - Employee Benefits	78.47
	825.97
605 Subtotal	825.97
859 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	11540.92
	41,329.03
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 41,329.03



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					14.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					50,599.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					41,329.03	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,284.58	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Vo Ed Tech Ed/Industrial Arts	409.00	409.00	0.00
002 Vo Ed Business/Marketing	338.00	338.00	0.00
003 Vigilante Electric Credits	5,954.95	0.00	5,954.95
004 MSU Mentoring	3,600.00	0.00	3,600.00
005 Vo Ed Carl Perkins Basic Grant	2,997.00	2,997.00	0.00
100 Adjustment to Submit to OPI Correct By Dec20	0.00	0.00	0.00
160 Local Grant	0.00	0.00	0.00
315 Title I, Part A, Improving Basic Programs	18,033.51	18,033.51	0.00
333 Aggregate Reim/Indirects	-284.58	0.00	-284.58
412 Rural Low Income (Title VI-B-2)	1,711.25	1,711.25	0.00
415 Title II Part A	4,275.38	4,275.38	0.00
495 Title V Part A	1,198.00	1,198.00	0.00
605 Title II, Part D, Ed Technology	825.97	825.97	0.00
859 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	11,540.92	11,540.92	0.00
Total	<u>50,599.40</u>	<u>41,329.03</u>	<u>9,270.37</u>



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**** Recalculated ****

17 - Adult Education Fund

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

PRC Revenue		2004 Value	2005 Value
1110	District Tax Levy	1.83	0.00
1111	District Levy - Real Property	1,383.80	1,784.78
1112	District Levy - Personal Property	37.23	36.05
1114	District Levy - Pers Prop/Mobile Homes	34.24	28.13
1190	Penalties and Interest on Taxes	17.11	6.95
3440	State HB20/SB417 Prop Tax Reimb	29.30	33.97
4800	Federal Revenue in Lieu of Taxes	0.00	119.38

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,503.51	2,009.26
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2004 Value	2005 Value
610	Adult Continuing Education Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	1,316.25	511.00
	2XX Personal Services - Employee Benefits	9.83	2.94
	6XX Supplies and Materials	42.38	413.56

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		1,368.46	927.50
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Schedule of Changes Worksheet

Beginning Fund Balance		2,172.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,009.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		927.50	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		3,254.41	(5)



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18 - Traffic Education Fund

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

PRC Revenue	2004 Value	2005 Value
1311 Driver's Education Fees	0.00	900.00
3260 State Driver's Education Reimbursement	662.90	1,256.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	662.90	2,156.02

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	1,564.00	.00
2XX Personal Services - Employee Benefits	11.41	.00
4XX Purchased Property Services	621.04	.00
6XX Supplies and Materials	486.60	.00
810 Dues and Fees	25.00	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,708.05	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	-3,323.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,156.02	(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)	-1,167.67	(5)



Trustees' Financial Summary

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**** Recalculated ****

21 - Compensated Absence Fund

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

PRC Revenue	2004 Value	2005 Value
5300 Operating Transfers from Other Funds	0.00	3,960.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	3,960.00

Schedule of Changes Worksheet

Beginning Fund Balance	825.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,960.00	(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)	4,785.92	(5)



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**** Recalculated ****

0009 Lima K-12 Schools

28 - Technology Fund

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

PRC Revenue	2004 Value	2005 Value
3281 State Technology Aid	0.00	3,234.99
3445 State Combined Fund School Block Grant	0.00	3,316.06
4650 Federal Miscellaneous Grants from OPI	1,919.40	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,919.40	6,551.05

Schedule of Changes Worksheet

Beginning Fund Balance	4,217.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,551.05	(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)	10,768.52	(5)



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29 - Flexibility Fund

Schedule of Changes Worksheet

Beginning Fund Balance						3,837.29	(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)						3,837.29	(5)



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50 - Debt Service Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	78,332.26	737.07
1112 District Levy - Personal Property	1,360.32	60.87
1114 District Levy - Pers Prop/Mobile Homes	1,751.76	20.43
1190 Penalties and Interest on Taxes	896.95	28.55
1510 Interest Earnings	98.30	2.23
3120 State Guaranteed Tax Base Aid	536.19	0.00
3440 State HB20/SB417 Prop Tax Reimb	2,130.05	0.00
4800 Federal Revenue in Lieu of Taxes	2,493.21	6,360.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	87,599.04	7,210.06

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		
840 Principal On Debt	77,000.00	.00
850 Interest on Debt	4,908.50	.00
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	14532.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	81,908.50	14,532.82



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50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance						7,322.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,210.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						14,532.82	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00	(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	3.00	2.81
1900 Other Revenue from Local Sources	0.00	815.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>3.00</u>	<u>818.71</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		
4XXX Facilities Acquisition and Construction Services		
6XX Supplies and Materials	0.00	181.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>181.50</u>

Schedule of Changes Worksheet

Beginning Fund Balance	273.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	818.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	181.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	910.25	(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
1111	District Levy - Real Property	703.33	3,368.09
1112	District Levy - Personal Property	7.83	43.41
1114	District Levy - Pers Prop/Mobile Homes	146.97	418.32
1190	Penalties and Interest on Taxes	101.91	338.61
1510	Interest Earnings	517.58	1,592.51
1900	Other Revenue from Local Sources	0.00	38.59
3440	State HB20/SB417 Prop Tax Reimb	16.40	1,717.18
4800	Federal Revenue in Lieu of Taxes	368.76	325.65
9710	Residual Equity Transfers In	0.00	14,532.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,862.78</u>	<u>22,375.18</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		
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	0.00	2048.21
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>2,048.21</u>

Schedule of Changes Worksheet

Beginning Fund Balance		59,348.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		22,375.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,048.21	(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)		79,675.45	(5)



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81 - Private Purpose Trust (spend interest only)

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	207.91	407.92
1900	Other Revenue from Local Sources	35.00	1,315.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		242.91	1,722.92

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

PRC Program Function Object		2004 Value	2005 Value
8XX	Community Services Programs		
33XX	Community Services		
	5XX Other Purchased Services	9,986.00	.00
	870 Student Scholarships	664.97	162.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		10,650.97	162.25

Schedule of Changes Worksheet

Beginning Fund Balance				17,049.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,722.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				162.25	(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)				18,610.44	(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
1700 Student Extracurricular Activity Receipts	36,288.22	34,615.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	36,288.22	34,615.13

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	53,269.54	43,267.26
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	34.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	53,269.54	43,301.72

Schedule of Changes Worksheet

Beginning Fund Balance	30,773.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34,615.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	43,301.72	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	22,086.54	(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	0.00
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	51,394.09
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	251,548.68
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	9,390.89
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	285.36
XX	XXX 26XX	41X Energy Utility Services	4,779.94	5,162.00
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	13,353.95
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	13,353.95

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,450.63
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	19,229.46
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	24,894.74
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	7,076.67	0.00	0.00	0.00	
280	1XXX	2XX	1,395.58	0.00	0.00	0.00	
280	1XXX	3XX	520.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	244.50	0.00	0.00	0.00	
280	1XXX	6XX	835.34	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	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	14,822.65	0.00	0.00	0.00	
Totals			24,894.74	0.00	0.00	0.00	24,894.74



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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	0.00	12,629.00	0.00	12,629.00
Buildings	0.00	1,667,743.00	0.00	1,667,743.00
Machinery And Equipment	0.00	203,328.00	0.00	203,328.00
Totals at historical cost	0.00	1,883,700.00	0.00	1,883,700.00
Governmental activities, capital assets, net	0.00	1,883,700.00	0.00	1,883,700.00

* 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.

Depreciation by Function for FY2005	Governmental Activities	Business-Type Activities
Instruction (1XXX)	24,701.00	0.00
Transportation (27XX)	9,505.00	0.00
Total Depreciation for FY2005	34,206.00	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	0.00	13,201.95	0.00	0.00	13,201.95	0.00	13,201.95
Total Governmental Activity							
Long-Term Liabilities	0.00	13,201.95	0.00	0.00	13,201.95	0.00	13,201.95

* 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.