



Trustees' Financial Summary

FY2004-05

Submit ID: 0021-44140914

02 Big Horn County

0021 Pryor 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 Mona Big Day

Phone #: (406) 259-7329

(Signature)

(Date)

Chair, Board of Trustees Roger Turns Plenty

(Signature)

(Date)

County Superintendent Gary Hickey

(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 #
401	Title I Improving Basic Programs	FEDERAL	0200213104	84.010A
402	Title I Improving Basic Programs	FEDERAL	0200213104	84.010A
403	Title II Part A	FEDERAL	0200211404	84.367
404	Title II, Part D, Ed Technology	FEDERAL	0200216004	84.318
407	Miscellaneous Direct Federal Grant	FEDERAL	Counseling Program	unknown
408	Reading Excellence Act	FEDERAL	0200213302	84.338
409	Vo Ed Carl Perkins Basic Grant	FEDERAL	0212148104BG	84.048A
410	Jobs for Montana Graduates	STATE	2003-2004	State
411	GEAR UP	FEDERAL	FY 03-04	84.334
412	Johnson O'Malley (JOM)	FEDERAL	FY 03-04	15.130
414	Title III Part A English Language Acquisition	FEDERAL	4307824104A	84.365A
415	Title I Improving Basic Programs	FEDERAL	0200213704	84.010A
416	Title I Improving Basic Programs	FEDERAL	0200213704	84.010A
434	21st Century Community Learning	FEDERAL	S287A000075	84.287
501	Laura Bush Foundation	LOCAL	2133749	
503	Miscellaneous Direct Federal Grant	FEDERAL	Q215E03014304	unknown
504	Johnson O'Malley (JOM)	FEDERAL	FY 04-05	15.130
505	GEAR UP	FEDERAL	FT 04-05	84.334
506	Vision Quest	LOCAL	2003-2004	
507	Title I Improving Basic Programs	FEDERAL	0200213105	84.010A
508	Title I Improving Basic Programs	FEDERAL	0200213105	84.010A
509	Title II Part A	FEDERAL	0200211405	84.367
510	Title II, Part D, Ed Technology	FEDERAL	0200216005	84.318
511	Title IV, Part A, Safe & Drug-Free	FEDERAL	0200211605	84.186A
512	Title V Part A	FEDERAL	0200213905	84.298
513	Title III Part A English Language Acquisition	FEDERAL	FY 04-05	84.365A
514	Miscellaneous Direct Federal Grant	FEDERAL	Impact Aid Const.	unknown
515	Playground Project	LOCAL		
516	Heritage Project	LOCAL		
518	Walmart	LOCAL		
520	Title I, Part A, Accountability	FEDERAL	FY 04-05	84.348A



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ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	51,846.69	6,127.79		7,039.16
02	Taxes Receivable - Real and Personal (120-149)	4,384.78	406.84		
03	Taxes Receivable - Protested (150-159)	1,269.44	54.70		
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	57,500.91	6,589.33		7,039.16
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	5,654.22	461.54		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	5,654.22	461.54		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	51,846.69	6,127.79		7,039.16
52	TOTAL FUND BALANCE/EQUITY	51,846.69	6,127.79		7,039.16
53	TOTAL LIABILITIES AND FUND BALANCE	57,500.91	6,589.33		7,039.16



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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)		57,889.42	-70,393.25	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		57,889.42	-70,393.25	
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)		57,889.42	-70,393.25	
52	TOTAL FUND BALANCE/EQUITY		57,889.42	-70,393.25	
53	TOTAL LIABILITIES AND FUND BALANCE		57,889.42	-70,393.25	



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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)			1,270.88	
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			1,270.88	
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)			1,270.88	
52	TOTAL FUND BALANCE/EQUITY			1,270.88	
53	TOTAL LIABILITIES AND FUND BALANCE			1,270.88	



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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)			329,237.75	
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			329,237.75	
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)			329,237.75	
52	TOTAL FUND BALANCE/EQUITY			329,237.75	
53	TOTAL LIABILITIES AND FUND BALANCE			329,237.75	



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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)		13.33		
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		13.33		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)		13.33		
52	TOTAL FUND BALANCE/EQUITY		13.33		
53	TOTAL LIABILITIES AND FUND BALANCE		13.33		



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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)				
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				
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)				
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		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)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS 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	31,888.22	31,140.32
1112	District Levy - Personal Property	768.22	766.93
1190	Penalties and Interest on Taxes	579.77	449.15
1900	Other Revenue from Local Sources	0.00	1,534.81
3110	Direct State Aid	150,843.01	175,814.35
3115	State Spec Ed Allowable Cost Pymt to Districts	19,882.22	8,923.74
3120	State Guaranteed Tax Base Aid	94,710.84	105,482.28
3440	State HB20/SB417 Prop Tax Reimb	1,905.03	0.00
3444	State School Block Grant	5,155.09	5,194.27
6100	Material Prior Period Revenue Adjustments	305.14	0.00
9710	Residual Equity Transfers In	0.00	3.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		306,037.54	329,308.93

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	157,922.99	155,572.35
2XX	Personal Services - Employee Benefits	11,898.54	7,166.85
6XX	Supplies and Materials	0.00	339.99
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	25,200.00	48,305.88
2XX	Personal Services - Employee Benefits	8,873.87	2,776.92
25XX	Support Services - Business		
1XX	Personal Services - Salaries	42,734.98	12,156.30
2XX	Personal Services - Employee Benefits	3,341.71	1,404.88
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	32,939.27	23,595.44
2XX	Personal Services - Employee Benefits	4,735.31	3,992.76
4XX	Purchased Property Services	0.00	6,584.96
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	10,676.60	40,234.02
2XX	Personal Services - Employee Benefits	181.49	4,038.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		298,504.76	306,168.76



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01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance						28,706.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						329,308.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						306,168.76	(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	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						51,846.69	(5)



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10 - Transportation Fund

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

PRC Revenue		2004 Value	2005 Value
1111	District Levy - Real Property	2,017.76	1,382.83
1112	District Levy - Personal Property	59.79	39.24
1190	Penalties and Interest on Taxes	63.11	26.24
2220	County On-Schedule Trans Reimb	8,851.55	9,791.05
3210	State On-Schedule Trans Reimb	8,851.55	9,791.10
3440	State HB20/SB417 Prop Tax Reimb	96.83	66.68
3444	State School Block Grant	768.26	774.10

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

20,708.85	21,871.24
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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	9,743.39	10427.34
2XX	Personal Services - Employee Benefits	1,891.26	625.78
4XX	Purchased Property Services	1,316.02	871.69
5XX	Other Purchased Services	0.00	260.00
6XX	Supplies and Materials	3,655.89	7190.82

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

16,606.56	19,375.63
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Schedule of Changes Worksheet

Beginning Fund Balance					3,632.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					21,871.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					19,375.63	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,127.79	(5)



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0021 Pryor Elem

11 - Bus Depreciation Fund

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

PRC Revenue		2004 Value	2005 Value
1112	District Levy - Personal Property	0.00	0.33
1190	Penalties and Interest on Taxes	0.00	0.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		0.00	0.59

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

PRC Program Function Object	2004 Value	2005 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	8.20	.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8.20	0.59

Schedule of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		0.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.59	(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
Ending Fund Balance (1 + 2 - 3 + 4)		0.00	(4)
			(5)



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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	328.50	0.00
1621 Lunch Sales	0.00	1,523.25
4550 Federal Child Nutrition	44,554.05	42,443.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	44,882.55	43,967.19

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

PRC Program Function Object	2004 Value	2005 Value
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	45,536.26	39840.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	45,536.26	39,840.50

Schedule of Changes Worksheet

Beginning Fund Balance	2,912.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	43,967.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	39,840.50	(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)	7,039.16	(5)



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14 - Retirement Fund

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

PRC Revenue	2004 Value	2005 Value
2240 County Retirement Distribution	80,000.00	61,191.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	80,000.00	61,191.39

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	25,579.22	30598.99
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	1,105.20	.00
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	3,810.43	7177.81
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	5,907.24	1676.67
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	4,511.62	3903.83
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,444.84	1631.99
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,723.45	1492.50
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	3,298.74	3628.79
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	47,380.74	50,110.58



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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					46,808.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					61,191.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					50,110.58	(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)					57,889.42	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
408 Reading Excellence Act	
4650 Federal Miscellaneous Grants from OPI	39,950.01
409 Vo Ed Carl Perkins Basic Grant	
4720 Carl Perkins (Federal Vo-Ed) - Tech Prep	6,686.87
410 Jobs for Montana Graduates	
3290 State - Other State Grants	1,634.80
411 GEAR UP	
4710 GEAR UP	195.66
412 Johnson O'Malley (JOM)	
6100 Material Prior Period Revenue Adjustments	-16,286.08
414 Title III Part A English Language Acquisition	
5700 Resources Transferred from Other School Districts or Cooperatives	3,217.60
415 Title I Improving Basic Programs	
4220 Title I, Part A, Improvement Grants	7,839.57
416 Title I Improving Basic Programs	
4220 Title I, Part A, Improvement Grants	88.11
434 21st Century Community Learning	
6100 Material Prior Period Revenue Adjustments	-11,647.60
503 Miscellaneous Direct Federal Grant	
4100 Federal Miscellaneous Grants - Direct from Feds	145,141.13
505 GEAR UP	
4710 GEAR UP	5,848.54
506 Vision Quest	
3235 State Audiology Contracts	500.00
507 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	57,726.71
508 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	534.02
511 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,477.97
513 Title III Part A English Language Acquisition	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	6,133.05
514 Miscellaneous Direct Federal Grant	
4100 Federal Miscellaneous Grants - Direct from Feds	66,184.00
515 Playground Project	
1800 Revenue from Community Services Activities	15,750.05



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
516 Heritage Project	
1800 Revenue from Community Services Activities	520.00
518 Walmart	
1800 Revenue from Community Services Activities	1,000.00
520 Title I, Part A, Accountability	
4200 Title I, Part A, Improving Basic Programs	21,290.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	353,784.87

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

PRC Program Function Object	2005 Value
408 Reading Excellence Act	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	39950.01
409 Vo Ed Carl Perkins Basic Grant	
472 Carl Perkins (Fedeval Vo-Ed) - Tech Prep	
1XXX Instruction	
6XX Supplies and Materials	3878.94
412 Johnson O'Malley (JOM)	
414 Federal Johnson O'Malley (JOM)	
1XXX Instruction	
1XX Personal Services - Salaries	3881.25
2XX Personal Services - Employee Benefits	580.41
6XX Supplies and Materials	382.95
412 Subtotal	4,844.61
414 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Languag	
1XXX Instruction	
1XX Personal Services - Salaries	2683.59
2XX Personal Services - Employee Benefits	534.01
414 Subtotal	3,217.60



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
415 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	6615.83
2XX Personal Services - Employee Benefits	1223.74
	7,839.57
415 Subtotal	
416 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
2XX Personal Services - Employee Benefits	78.11
501 Laura Bush Foundation	
432 Title III, Part A, English Language Acquisition & Languag	
1XXX Instruction	
6XX Supplies and Materials	1050.00
503 Miscellaneous Direct Federal Grant	
410 Miscellaneous Federal Grants Direct from Feds	
21XX Support Services - Students	
1XX Personal Services - Salaries	95068.23
2XX Personal Services - Employee Benefits	26911.52
3XX Purchased Professional and Technical Services	13026.25
5XX Other Purchased Services	4121.78
6XX Supplies and Materials	16132.46
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	1849.87
	157,110.11
503 Subtotal	
504 Johnson O'Malley (JOM)	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	12549.51
2XX Personal Services - Employee Benefits	1960.93
6XX Supplies and Materials	64.43
	14,574.87
504 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
505 GEAR UP	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	3139.17
2XX Personal Services - Employee Benefits	515.66
5XX Other Purchased Services	6662.40
6XX Supplies and Materials	2706.96
	13,024.19
505 Subtotal	
506 Vision Quest	
210 Non-Federal Alternative Education	
1XXX Instruction	
5XX Other Purchased Services	138.00
507 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	32933.92
2XX Personal Services - Employee Benefits	5388.41
3XX Purchased Professional and Technical Services	14469.24
6XX Supplies and Materials	29679.10
	82,470.67
507 Subtotal	
508 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
2XX Personal Services - Employee Benefits	48.19
3XX Purchased Professional and Technical Services	5828.80
5XX Other Purchased Services	110.00
6XX Supplies and Materials	8796.65
	14,783.64
508 Subtotal	
509 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	19039.44
2XX Personal Services - Employee Benefits	3637.88



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
509 Subtotal	22,677.32
511 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
1XX Personal Services - Salaries	3843.00
2XX Personal Services - Employee Benefits	331.26
6XX Supplies and Materials	1000.00
511 Subtotal	5,174.26
513 Title III Part A English Language Acquisition	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	6004.95
21XX Support Services - Students	
2XX Personal Services - Employee Benefits	692.89
513 Subtotal	6,697.84
514 Miscellaneous Direct Federal Grant	
410 Miscellaneous Federal Grants Direct from Feds	
4XXX Facilities Acquisition and Construction Services	
1XX Personal Services - Salaries	10976.22
2XX Personal Services - Employee Benefits	3382.94
3XX Purchased Professional and Technical Services	8325.20
6XX Supplies and Materials	7111.37
514 Subtotal	29,795.73
515 Playground Project	
8XX Community Services Programs	
33XX Community Services	
6XX Supplies and Materials	507.76
518 Walmart	
1XX Regular Education Programs - Elementary/Secondary	
33XX Community Services	
6XX Supplies and Materials	1000.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
520 Title I, Part A, Accountability	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
5XX Other Purchased Services	1664.89
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	20000.00
	<hr/>
520 Subtotal	21,664.89
	<hr/>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 430,478.12



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					6,300.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					353,784.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					430,478.12	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					-70,393.25	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
408 Reading Excellence Act	39,950.01	39,950.01	0.00
409 Vo Ed Carl Perkins Basic Grant	6,686.87	3,878.94	2,807.93
410 Jobs for Montana Graduates	1,634.80	0.00	1,634.80
411 GEAR UP	195.66	0.00	195.66
412 Johnson O'Malley (JOM)	-16,286.08	4,844.61	-21,130.69
414 Title III Part A English Language Acquisition	3,217.60	3,217.60	0.00
415 Title I Improving Basic Programs	7,839.57	7,839.57	0.00
416 Title I Improving Basic Programs	88.11	78.11	10.00
434 21st Century Community Learning	-11,647.60	0.00	-11,647.60
501 Laura Bush Foundation	0.00	1,050.00	-1,050.00
503 Miscellaneous Direct Federal Grant	145,141.13	157,110.11	-11,968.98
504 Johnson O'Malley (JOM)	0.00	14,574.87	-14,574.87
505 GEAR UP	5,848.54	13,024.19	-7,175.65
506 Vision Quest	500.00	138.00	362.00
507 Title I Improving Basic Programs	57,726.71	82,470.67	-24,743.96
508 Title I Improving Basic Programs	534.02	14,783.64	-14,249.62
509 Title II Part A	0.00	22,677.32	-22,677.32
511 Title IV, Part A, Safe & Drug-Free	1,477.97	5,174.26	-3,696.29
513 Title III Part A English Language Acquisition	6,133.05	6,697.84	-564.79
514 Miscellaneous Direct Federal Grant	66,184.00	29,795.73	36,388.27
515 Playground Project	15,750.05	507.76	15,242.29
516 Heritage Project	520.00	0.00	520.00



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15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
518 Walmart	1,000.00	1,000.00	0.00
520 Title I, Part A, Accountability	21,290.46	21,664.89	-374.43
Total	<u>353,784.87</u>	<u>430,478.12</u>	<u>-76,693.25</u>



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17 - Adult Education Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	5.08	1.16
1112 District Levy - Personal Property	0.51	0.59
1190 Penalties and Interest on Taxes	1.49	0.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7.08	2.49

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

PRC Program Function Object	2004 Value	2005 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	723.93	2.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	723.93	2.49

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2.49	(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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20 - Lease-Rental Fund

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

PRC Revenue		2004 Value	2005 Value
1900	Other Revenue from Local Sources	0.00	40.52
1910	Rentals	16,808.65	15,778.81
6100	Material Prior Period Revenue Adjustments	3.33	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>16,811.98</u>	<u>15,819.33</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		
26XX	Operation and Maintenance of Plant Services		
	3XX Purchased Professional and Technical Services	0.00	138.50
	4XX Purchased Property Services	15,607.96	13425.72
	6XX Supplies and Materials	1,786.79	3963.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>17,394.75</u>	<u>17,527.67</u>

Schedule of Changes Worksheet

Beginning Fund Balance				2,979.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				15,819.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				17,527.67	(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)				1,270.88	(5)



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26 - Impact Aid Fund

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

PRC Revenue		2004 Value	2005 Value
1900	Other Revenue from Local Sources	18.94	395.00
4820	Federal Impact Aid - Title VIII	310,188.07	313,638.92
6100	Material Prior Period Revenue Adjustments	2,456.45	0.00
9710	Residual Equity Transfers In	732.13	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>313,395.59</u>	<u>314,033.92</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	4,142.55	29454.60
2XX	Personal Services - Employee Benefits	684.68	4431.36
4XX	Purchased Property Services	0.00	1854.00
5XX	Other Purchased Services	163.99	1045.28
6XX	Supplies and Materials	9,983.64	6672.61
21XX	Support Services - Students		
1XX	Personal Services - Salaries	0.00	10500.00
2XX	Personal Services - Employee Benefits	0.00	1090.37
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	7,773.45	2625.00
2XX	Personal Services - Employee Benefits	45.09	1831.33
3XX	Purchased Professional and Technical Services	17,399.40	20639.74
4XX	Purchased Property Services	955.04	.00
5XX	Other Purchased Services	1,450.00	2421.42
6XX	Supplies and Materials	150.15	399.74
8XX	Other Expenditures	395.00	1610.00
24XX	Support Services - School Administration		
5XX	Other Purchased Services	0.00	134.68
25XX	Support Services - Business		
1XX	Personal Services - Salaries	0.00	14196.42
2XX	Personal Services - Employee Benefits	21.82	4290.09
6XX	Supplies and Materials	94.90	.00
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	510.00	7674.97
2XX	Personal Services - Employee Benefits	39.79	935.29
3XX	Purchased Professional and Technical Services	991.00	1444.50
4XX	Purchased Property Services	19,300.70	27801.47
5XX	Other Purchased Services	20,091.20	18780.00
6XX	Supplies and Materials	8,335.74	4152.15



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26 - Impact Aid 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				
	26XX		Operation and Maintenance of Plant Services		
	27XX		Student Transportation Services		
		1XX	Personal Services - Salaries	255.42	978.87
		2XX	Personal Services - Employee Benefits	0.00	45.16
		3XX	Purchased Professional and Technical Services	0.00	150.00
		4XX	Purchased Property Services	378.69	25.00
	52XX		Capital Leases or Long Term Notes with Board of Investm		
		830	Special Assessments	18,339.96	.00
		840	Principal On Debt	0.00	18207.36
		850	Interest on Debt	0.00	521.25
280	Special Education - Local and State				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	15.53	.00
	62XX		Resources Transferred to Other School Districts or Cooper		
		920	Resources Transferred to Other School Districts or Cooper	2,863.80	1747.78
910	Food Services				
	31XX		Food Services		
		1XX	Personal Services - Salaries	24,431.98	26125.36
		2XX	Personal Services - Employee Benefits	2,225.93	2567.98
		4XX	Purchased Property Services	358.50	.00
		5XX	Other Purchased Services	0.00	220.00
		6XX	Supplies and Materials	0.00	4531.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>141,397.95</u>	<u>219,105.18</u>



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26 - Impact Aid Fund

Schedule of Changes Worksheet

Beginning Fund Balance					234,309.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					314,033.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					219,105.18	(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)					329,237.75	(5)



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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	1,657.00
4650 Federal Miscellaneous Grants from OPI	840.80	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	840.80	1,657.00

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	0.00	736.92
4XX Purchased Property Services	0.00	1009.02
6XX Supplies and Materials	1,644.68	751.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,644.68	2,497.80

Schedule of Changes Worksheet

Beginning Fund Balance	840.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,657.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,497.80	(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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29 - Flexibility Fund

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

PRC Revenue	2004 Value	2005 Value
3445 State Combined Fund School Block Grant	44.13	44.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	44.13	44.47

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	1,170.93	1096.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,170.93	1,096.33

Schedule of Changes Worksheet

Beginning Fund Balance	1,065.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,096.33	(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)		13.33 (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	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	403,875.04
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	0.00
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	32,059.19	40,130.02
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	7,779.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	7,779.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,592.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	11,201.63
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	46,020.21
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	40,234.02	0.00	0.00	0.00	
280	1XXX	2XX	4,038.41	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	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	1,747.78	
Totals			44,272.43	0.00	0.00	1,747.78	46,020.21



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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	10,650.00	0.00	0.00	10,650.00
Buildings	850,801.41	0.00	0.00	850,801.41
Machinery And Equipment	177,224.97	0.00	0.00	177,224.97
Totals at historical cost	1,038,676.38	0.00	0.00	1,038,676.38
Governmental activities, capital assets, net	1,038,676.38	0.00	0.00	1,038,676.38

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

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



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2004)	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	156,293.69	0.00	0.00	0.00	156,293.69	0.00	0.00
Loans Payable	9,194.25	0.00	0.00	0.00	9,194.25	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	165,487.94	0.00	0.00	0.00	165,487.94	0.00	0.00

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

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