



Trustees' Financial Summary

FY2004-05

Submit ID: 0025-05663110

02 Big Horn County
0025 Lodge Grass Elem

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

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

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk Lisa Fritzler

Phone #: (406) 639-2304

(Signature)

(Date)

Chair, Board of Trustees Elroy Nomee

(Signature)

(Date)

County Superintendent Gary Hickey

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For 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 #
499	Miscellaneous State Grant	STATE	Prior Period Adj	State
503	Title I Improving Basic Programs	FEDERAL	0200253105	84.010A
505	Title II Part A	FEDERAL	0200251405	84.367
507	Title II, Part D, Ed Technology	FEDERAL	0200256005	84.318
509	Title IV, Part A, Safe & Drug-Free	FEDERAL	0200251605	84.186A
510	Title IV, Part A, Safe & Drug-Free	FEDERAL	0200251605	84.186A
512	IDEA Part B	FEDERAL	0200257705	84.027
514	Title III Part A English Language Acquisition	FEDERAL	0211904105	84.365A
517	IDEA Preschool	FEDERAL	0200257905	84.173A
518	Miscellaneous State Grant	STATE	MT Coal Board	State
520	Title V Part A	FEDERAL	0200253905	84.298
522	Title VIII Impact Aid 8007(b) Construction	FEDERAL	S041C040031	84.041C
525	Title I Improving Basic Programs	FEDERAL	0200253705	84.010A
526	Title I, Part B, Subpart 1 Reading First	FEDERAL	0200253505	84.357
899	From Elementary Tuition	LOCAL		



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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)	-150,462.66	-70,756.74		-543,727.87
02	Taxes Receivable - Real and Personal (120-149)	11,073.34	4,669.53		
03	Taxes Receivable - Protested (150-159)	867.91	546.03		
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	-138,521.41	-65,541.18		-543,727.87
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	11,941.25	5,215.56		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	11,941.25	5,215.56		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-150,462.66	-70,756.74		-543,727.87
52	TOTAL FUND BALANCE/EQUITY	-150,462.66	-70,756.74		-543,727.87
53	TOTAL LIABILITIES AND FUND BALANCE	-138,521.41	-65,541.18		-543,727.87



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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)		417,731.02	818,043.90	4,674.84
02	Taxes Receivable - Real and Personal (120-149)				142.81
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		417,731.02	818,043.90	4,817.65
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				142.81
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				142.81
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		417,731.02	818,043.90	4,674.84
52	TOTAL FUND BALANCE/EQUITY		417,731.02	818,043.90	4,674.84
53	TOTAL LIABILITIES AND FUND BALANCE		417,731.02	818,043.90	4,817.65



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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)			20,000.00	
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			20,000.00	
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)			20,000.00	
52	TOTAL FUND BALANCE/EQUITY			20,000.00	
53	TOTAL LIABILITIES AND FUND BALANCE			20,000.00	



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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,446,529.74	
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			1,446,529.74	
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)			1,446,529.74	
52	TOTAL FUND BALANCE/EQUITY			1,446,529.74	
53	TOTAL LIABILITIES AND FUND BALANCE			1,446,529.74	



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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)	18,725.36	5,191.93		
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	18,725.36	5,191.93		
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)	18,725.36	5,191.93		
52	TOTAL FUND BALANCE/EQUITY	18,725.36	5,191.93		
53	TOTAL LIABILITIES AND FUND BALANCE	18,725.36	5,191.93		



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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)		23,896.37		
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		23,896.37		
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)		23,896.37		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		23,896.37		
53	TOTAL LIABILITIES AND FUND BALANCE		23,896.37		



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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, 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	71,755.57	66,671.61
1112 District Levy - Personal Property	4,450.52	3,308.09
1130 Tax Title and Property Sales	99.70	0.00
1190 Penalties and Interest on Taxes	2,778.08	2,223.93
1510 Interest Earnings	18.47	6.26
1900 Other Revenue from Local Sources	40.00	0.00
3110 Direct State Aid	662,929.07	656,229.53
3115 State Spec Ed Allowable Cost Pymt to Districts	120,725.15	115,956.10
3120 State Guaranteed Tax Base Aid	471,918.08	467,190.08
3440 State HB20/SB417 Prop Tax Reimb	5,327.54	1,939.04
3444 State School Block Grant	29,864.65	30,091.62
3460 Montana Oil and Gas Tax	5,258.55	6,311.01
9710 Residual Equity Transfers In	0.00	17,500.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,375,165.38	1,367,428.10

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	69,716.26	356695.77
2XX Personal Services - Employee Benefits	19,501.65	63090.87
21XX Support Services - Students		
1XX Personal Services - Salaries	89,127.57	71287.76
2XX Personal Services - Employee Benefits	25,560.88	18725.25
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	80,002.02	.00
2XX Personal Services - Employee Benefits	18,902.30	.00
222X Educational Media Services		
1XX Personal Services - Salaries	0.00	9643.94
2XX Personal Services - Employee Benefits	0.00	57.25
23XX Support Services - General Administration		
1XX Personal Services - Salaries	228,891.71	86929.19
2XX Personal Services - Employee Benefits	64,941.07	9434.81
24XX Support Services - School Administration		
1XX Personal Services - Salaries	168,842.06	117381.73
2XX Personal Services - Employee Benefits	38,518.84	29931.31
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	77655.89



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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				
	25XX	Support Services - Business			
		2XX	Personal Services - Employee Benefits	110.53	25410.94
		3XX	Purchased Professional and Technical Services	1,043.43	.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	309,206.20	125687.87
		2XX	Personal Services - Employee Benefits	92,353.62	60382.42
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	189,240.01	79313.19
		2XX	Personal Services - Employee Benefits	70,465.34	35229.32
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	51,006.00	27681.37
		2XX	Personal Services - Employee Benefits	13,397.97	28338.20
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	9,500.96	.00
		2XX	Personal Services - Employee Benefits	1,099.65	.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	27,465.32	.00
		2XX	Personal Services - Employee Benefits	3,980.41	.00
		3XX	Purchased Professional and Technical Services	4,967.03	.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	213.73	5399.10
		2XX	Personal Services - Employee Benefits	29.17	5013.72
999	Undistributed				
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	198,981.84	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,777,065.57</u>	<u>1,233,289.90</u>



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01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance	-284,600.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,367,428.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,233,289.90	(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)	-150,462.66	(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	1,786.55	38,319.44
1112 District Levy - Personal Property	33.06	1,392.45
1190 Penalties and Interest on Taxes	838.89	826.25
2220 County On-Schedule Trans Reimb	11,977.76	22,147.99
3210 State On-Schedule Trans Reimb	1,670.33	37,627.30
3440 State HB20/SB417 Prop Tax Reimb	0.00	2,300.53
3444 State School Block Grant	19,290.63	19,437.24
3460 Montana Oil and Gas Tax	0.00	1,876.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	35,597.22	123,927.43

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		
3XX Purchased Professional and Technical Services	0.00	137663.71
4XX Purchased Property Services	0.00	783.85
5XX Other Purchased Services	149,411.46	135.16
6XX Supplies and Materials	0.00	4114.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	149,411.46	142,697.63

Schedule of Changes Worksheet

Beginning Fund Balance	-51,986.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	123,927.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	142,697.63	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	-70,756.74	(5)



Trustees' Financial Summary

FY2004-05

Submit ID: 0025-05663110

02 Big Horn County 0025 Lodge Grass Elem

12 - School Food Services Fund

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

PRC Revenue	2004 Value	2005 Value
1611 National School Lunch Program	12,250.11	0.00
1621 Lunch Sales	0.00	12,355.99
1900 Other Revenue from Local Sources	0.00	1,679.65
4550 Federal Child Nutrition	175,295.90	152,159.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	187,546.01	166,195.40

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	128,416.81	108855.96
2XX Personal Services - Employee Benefits	55,592.44	50112.31
3XX Purchased Professional and Technical Services	0.00	247.00
4XX Purchased Property Services	23,254.28	5159.15
5XX Other Purchased Services	2,687.39	1295.55
6XX Supplies and Materials	186,412.20	111195.78
7XX Property and Equipment Acquisition	0.00	1150.00
8XX Other Expenditures	60.00	.00
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	19,539.13	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	415,962.25	278,015.75



Trustees' Financial Summary

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02 Big Horn County
0025 Lodge Grass Elem

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance						-431,907.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						166,195.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						278,015.75	(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)						-543,727.87	(5)



Trustees' Financial Summary

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02 Big Horn County 0025 Lodge Grass Elem

13 - Tuition Fund

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

PRC Revenue	2004 Value	2005 Value
1110 District Tax Levy	56.63	0.00
1111 District Levy - Real Property	0.00	27.98
1190 Penalties and Interest on Taxes	40.47	21.30
1510 Interest Earnings	279.47	94.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	376.57	143.88

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		
5XX Other Purchased Services	0.00	1540.00
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	25098.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	26,638.13

Schedule of Changes Worksheet

Beginning Fund Balance	26,494.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	143.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	26,638.13	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
		(5)



Trustees' Financial Summary

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14 - Retirement Fund

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

PRC Revenue		2004 Value	2005 Value
1900	Other Revenue from Local Sources	6,095.08	966.00
2240	County Retirement Distribution	403,283.00	301,620.54
6100	Material Prior Period Revenue Adjustments	23,260.12	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>432,638.20</u>	<u>302,586.54</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		
	2XX Personal Services - Employee Benefits	134,801.05	63607.19
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	7,386.47	12712.27
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	8,615.23	.00
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	0.00	1719.74
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	13,244.31	15501.51
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	13,531.48	20931.90
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	564.95	13847.86
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	10,649.76	22413.08
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	37,513.45	14143.39
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	0.00	4936.23
610	Adult Continuing Education Programs		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	547.45
710	School Sponsored Extracurricular Activities		
34XX	Extracurricular - Activities		
	2XX Personal Services - Employee Benefits	1,773.03	.00



Trustees' Financial Summary

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02 Big Horn County
0025 Lodge Grass Elem

14 - Retirement Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	4,328.90	.00
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	3,559.86	20374.36
999	Undistributed				
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	504.52	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				236,473.01	190,734.98

Schedule of Changes Worksheet

Beginning Fund Balance					305,879.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					302,586.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					190,734.98	(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)					417,731.02	(5)



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02 Big Horn County 0025 Lodge Grass Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
499 Miscellaneous State Grant	
6100 Material Prior Period Revenue Adjustments	806,332.96
503 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	299,629.06
512 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	85,545.47
522 Title VIII Impact Aid 8007(b) Construction	
4100 Federal Miscellaneous Grants - Direct from Feds	130,000.00
899 From Elementary Tuition	
9710 Residual Equity Transfers In	25,098.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,346,605.62

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

PRC Program Function Object	2005 Value
503 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	178596.77
2XX Personal Services - Employee Benefits	78440.32
3XX Purchased Professional and Technical Services	7800.00
5XX Other Purchased Services	1397.37
6XX Supplies and Materials	4176.52
503 Subtotal	270,410.98
505 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	10873.50
2XX Personal Services - Employee Benefits	1722.13
3XX Purchased Professional and Technical Services	163.00
5XX Other Purchased Services	2162.79
505 Subtotal	14,921.42



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
507 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2587.50
5XX Other Purchased Services	2163.00
	4,750.50
507 Subtotal	
509 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	1153.00
510 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	32.00
514 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Languag	
1XXX Instruction	
3XX Purchased Professional and Technical Services	300.00
6XX Supplies and Materials	150.00
	450.00
514 Subtotal	
517 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	353.64
2XX Personal Services - Employee Benefits	447.65
	801.29
517 Subtotal	
518 Miscellaneous State Grant	
329 State Miscellaneous Grants	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	5798.00
4XX Purchased Property Services	4189.29
5XX Other Purchased Services	67.50



Trustees' Financial Summary

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02 Big Horn County
0025 Lodge Grass Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
518 Subtotal	10,054.79
520 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	2700.00
2XX Personal Services - Employee Benefits	382.78
520 Subtotal	3,082.78
525 Title I Improving Basic Programs	
422 Title I, Part A, Improvement Grants	
1XXX Instruction	
5XX Other Purchased Services	263.25
6XX Supplies and Materials	17639.00
525 Subtotal	17,902.25
526 Title I, Part B, Subpart 1 Reading First	
423 Title I, Part B, Subpart 1, Reading First	
221X Improvement of Instruction Services	
5XX Other Purchased Services	9042.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 332,601.91



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02 Big Horn County 0025 Lodge Grass Elem

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						-195,959.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,346,605.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						332,601.91	(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)						818,043.90	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
499 Miscellaneous State Grant	806,332.96	0.00	806,332.96
503 Title I Improving Basic Programs	299,629.06	270,410.98	29,218.08
505 Title II Part A	0.00	14,921.42	-14,921.42
507 Title II, Part D, Ed Technology	0.00	4,750.50	-4,750.50
509 Title IV, Part A, Safe & Drug-Free	0.00	1,153.00	-1,153.00
510 Title IV, Part A, Safe & Drug-Free	0.00	32.00	-32.00
512 IDEA Part B	85,545.47	0.00	85,545.47
514 Title III Part A English Language Acquisition	0.00	450.00	-450.00
517 IDEA Preschool	0.00	801.29	-801.29
518 Miscellaneous State Grant	0.00	10,054.79	-10,054.79
520 Title V Part A	0.00	3,082.78	-3,082.78
522 Title VIII Impact Aid 8007(b) Construction	130,000.00	0.00	130,000.00
525 Title I Improving Basic Programs	0.00	17,902.25	-17,902.25
526 Title I, Part B, Subpart 1 Reading First	0.00	9,042.90	-9,042.90
899 From Elementary Tuition	25,098.13	0.00	25,098.13
Total	1,346,605.62	332,601.91	1,014,003.71



Trustees' Financial Summary

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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	562.65	110.76
1112 District Levy - Personal Property	107.10	14.37
1190 Penalties and Interest on Taxes	64.19	29.13
1510 Interest Earnings	18.06	6.11
1900 Other Revenue from Local Sources	0.15	0.00
3440 State HB20/SB417 Prop Tax Reimb	5.93	0.00
3460 Montana Oil and Gas Tax	203.94	5.01

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>962.02</u>	<u>165.38</u>
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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	0.00	3070.00
2XX Personal Services - Employee Benefits	0.00	577.61
3XX Purchased Professional and Technical Services	0.00	2820.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>6,467.61</u>
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Schedule of Changes Worksheet

Beginning Fund Balance	10,977.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	165.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,467.61	(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)	4,674.84	(5)



Trustees' Financial Summary

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20 - Lease-Rental Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	1.70	0.64
1910 Rentals	9,648.51	20,969.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9,650.21	20,969.94

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		
4XX Purchased Property Services	0.00	5900.39
6XX Supplies and Materials	0.00	7126.72
7XX Property and Equipment Acquisition	1,837.97	1053.09
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	711.60	.00
971 Residual Equity Transfers Out	0.00	17500.83
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,549.57	31,581.03

Schedule of Changes Worksheet

Beginning Fund Balance	30,611.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,969.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	31,581.03	(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)	20,000.00	(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
1510	Interest Earnings	11,388.72	11,748.50
1900	Other Revenue from Local Sources	98,977.91	6,629.57
4820	Federal Impact Aid - Title VIII	1,566,805.40	1,598,039.51
6100	Material Prior Period Revenue Adjustments	68,063.80	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,745,235.83	1,616,417.58

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	997,778.37	762553.22
	2XX Personal Services - Employee Benefits	236,806.65	212667.35
	3XX Purchased Professional and Technical Services	6,341.70	.00
	5XX Other Purchased Services	12,321.62	492.50
	6XX Supplies and Materials	113,186.70	4642.91
	7XX Property and Equipment Acquisition	9,158.11	.00
	8XX Other Expenditures	3,992.18	140.00
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	2,373.21	.00
221X	Improvement of Instruction Services		
	6XX Supplies and Materials	4,956.58	.00
222X	Educational Media Services		
	1XX Personal Services - Salaries	0.00	28142.14
	2XX Personal Services - Employee Benefits	0.00	7476.13
	6XX Supplies and Materials	0.00	150.00
23XX	Support Services - General Administration		
	1XX Personal Services - Salaries	4,596.41	35837.67
	2XX Personal Services - Employee Benefits	21,894.97	81853.54
	3XX Purchased Professional and Technical Services	253,315.73	77919.95
	5XX Other Purchased Services	36,819.75	24227.89
	6XX Supplies and Materials	18,640.65	5851.76
	7XX Property and Equipment Acquisition	8,480.49	279.05
	8XX Other Expenditures	17,293.86	154.00
24XX	Support Services - School Administration		
	1XX Personal Services - Salaries	498.08	2523.52
	2XX Personal Services - Employee Benefits	6,416.80	228.69
	3XX Purchased Professional and Technical Services	0.00	446.25
	5XX Other Purchased Services	1,575.59	4603.91
	6XX Supplies and Materials	0.00	8768.29



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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				
	24XX	Support Services - School Administration			
		7XX	Property and Equipment Acquisition	0.00	23262.82
		810	Dues and Fees	0.00	130.00
		8XX	Other Expenditures	0.00	1061.06
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	0.00	272.18
		2XX	Personal Services - Employee Benefits	1,407.94	1.62
		3XX	Purchased Professional and Technical Services	23,518.22	16707.06
		4XX	Purchased Property Services	14,900.69	437.88
		5XX	Other Purchased Services	178,866.28	44179.10
		6XX	Supplies and Materials	26,588.95	3462.06
		7XX	Property and Equipment Acquisition	0.00	3849.03
		8XX	Other Expenditures	35,772.59	.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	1,735.56	79417.43
		2XX	Personal Services - Employee Benefits	21,687.45	39294.98
		3XX	Purchased Professional and Technical Services	94,836.43	6213.45
		4XX	Purchased Property Services	65,479.71	120403.61
		5XX	Other Purchased Services	2,964.19	5230.97
		6XX	Supplies and Materials	88,071.53	53637.95
		7XX	Property and Equipment Acquisition	33,744.57	7225.40
		810	Dues and Fees	0.00	43.40
		830	Special Assessments	0.00	738.39
		8XX	Other Expenditures	402.68	1768.20
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	0.00	370.51
		2XX	Personal Services - Employee Benefits	0.00	31.51
		5XX	Other Purchased Services	0.00	224.20
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	34,076.79	56956.20
		2XX	Personal Services - Employee Benefits	29,629.52	15833.97
		3XX	Purchased Professional and Technical Services	5,764.38	4853.32
		5XX	Other Purchased Services	5,898.17	.00
		6XX	Supplies and Materials	10,353.88	1161.29
		7XX	Property and Equipment Acquisition	1,699.00	.00
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	0.00	22500.12
		2XX	Personal Services - Employee Benefits	0.00	9396.18



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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
710	School Sponsored	Extracurricular	Activities		
	27XX	Student Transportation	Services		
		2XX	Personal Services - Employee Benefits	25.76	.00
		3XX	Purchased Professional and Technical Services	12,693.67	.00
		4XX	Purchased Property Services	14,215.22	1158.43
		6XX	Supplies and Materials	9,405.98	.00
	34XX	Extracurricular -	Activities		
		4XX	Purchased Property Services	373.53	.00
720	School Sponsored	Athletics			
	27XX	Student Transportation	Services		
		1XX	Personal Services - Salaries	0.00	206.34
		2XX	Personal Services - Employee Benefits	0.00	29.77
		4XX	Purchased Property Services	33,026.52	1158.86
		5XX	Other Purchased Services	634.97	.00
		6XX	Supplies and Materials	306.18	1787.79
	35XX	Extracurricular -	Athletics		
		1XX	Personal Services - Salaries	24,687.33	17217.55
		2XX	Personal Services - Employee Benefits	4,134.79	2347.11
		3XX	Purchased Professional and Technical Services	5,024.96	4264.39
		5XX	Other Purchased Services	8,346.01	656.52
		6XX	Supplies and Materials	11,199.16	298.82
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	8,243.56	.00
		5XX	Other Purchased Services	0.00	1722.70
999	Undistributed				
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	76.16	2787.37
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,566,239.78</u>	<u>1,811,258.31</u>



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26 - Impact Aid Fund

Schedule of Changes Worksheet

Beginning Fund Balance					1,641,370.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,616,417.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,811,258.31	(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)					1,446,529.74	(5)



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28 - Technology Fund

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	2.31	0.83
3281	State Technology Aid	0.00	6,749.42
3445	State Combined Fund School Block Grant	50.85	0.00
4650	Federal Miscellaneous Grants from OPI	3,815.25	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,868.41	6,750.25

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
25XX	Support Services - Business		
6XX	Supplies and Materials	0.00	2845.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		0.00	2,845.40

Schedule of Changes Worksheet

Beginning Fund Balance				14,820.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				6,750.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				2,845.40	(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)				18,725.36	(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	0.00	51.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	51.24

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		
5XX Other Purchased Services	436.53	.00
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	1,825.51	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,262.04	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	5,140.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	51.24	(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)	5,191.93	(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	147.73	163.81
1190 Penalties and Interest on Taxes	134.82	196.41
1510 Interest Earnings	132.78	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	415.33	360.22

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	20,236.27	485.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	20,236.27	485.57

Schedule of Changes Worksheet

Beginning Fund Balance	125.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	360.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	485.57	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		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	93.08	77.45
1900 Other Revenue from Local Sources	0.00	3,004.00
9710 Residual Equity Transfers In	20,236.27	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	20,329.35	3,081.45

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

PRC Program Function Object	2004 Value	2005 Value
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	23410.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	23,410.80

Schedule of Changes Worksheet

Beginning Fund Balance	20,329.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,081.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	23,410.80	(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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61 - Building Reserve Fund

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

PRC Revenue	2004 Value	2005 Value
6100 Material Prior Period Revenue Adjustments	0.00	23,410.80
9710 Residual Equity Transfers In	0.00	485.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	23,896.37

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,896.37	(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)	23,896.37	(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	0.00
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	63,490.23	0.00
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	1,540.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	40,969.40
b. Related Services Block Grant Entitlement	13,654.36
c. Total Entitlements Subject to Reversion	54,623.76

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	72,649.60
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	281,263.16
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	79,313.19	0.00	0.00	56,956.20
280	1XXX	2XX	35,229.32	0.00	0.00	15,833.97
280	1XXX	3XX	0.00	0.00	0.00	4,853.32
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	1,161.29
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	27,681.37	0.00	0.00	22,500.12
280	21XX	2XX	28,338.20	0.00	0.00	9,396.18
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00
Totals			170,562.08	0.00	0.00	110,701.08 281,263.16



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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
Buildings	4,113,126.00	0.00	2,826,758.86	1,286,367.14
Machinery And Equipment	342,176.75	0.00	244,469.75	97,707.00
Totals at historical cost	4,455,302.75	0.00	3,071,228.61	1,384,074.14
Governmental activities, capital assets, net	4,455,302.75	0.00	3,071,228.61	1,384,074.14

* 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 *							
Capital Leases	9,977.00	0.00	0.00	0.00	9,977.00	0.00	0.00
Compensated Absences	135,197.75	0.00	0.00	0.00	135,197.75	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	145,174.75	0.00	0.00	0.00	145,174.75	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.