



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

02 Big Horn County 0025 Lodge Grass Elem

Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

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 FY06 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.



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

02 Big Horn County

0025 Lodge Grass Elem

PRC	Title	Project Type	Project Number	CFDA #
503	Title I Improving Basic Programs	FEDERAL	0200253105	84.010A
505	Title II Part A	FEDERAL	0200251405	84.367
509	Title IV, Part A, Safe & Drug-Free	FEDERAL	0200251605	84.186A
510	Title IV, Part A, Safe & Drug-Free	FEDERAL	0200251605	84.186A
519	Title V Part A	FEDERAL	0200253905	84.298
520	Title I, Part A, Improving Basic Programs	FEDERAL	0200253905	84.010A
525	Title I Improving Basic Programs	FEDERAL	0200253705	84.010A
526	Reading First	FEDERAL	FY 05-06	84.357
530	From Elementary Tuition	LOCAL		
602	Title VII, Indian Education	FEDERAL	B060A050862	84.060
603	Reading First	FEDERAL	FY 05-06	84.357
604	Title IV, Part A, Safe & Drug-Free	FEDERAL	0200251606	84.186A
605	Title V Part A	FEDERAL	0200253906	84.298
606	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0200251406	84.367
607	Title I, Part A, Improving Basic Programs	FEDERAL	0200253106	84.010A
609	Title II, Part D, Ed Technology	FEDERAL	0200256006	84.318
610	IDEA Part B	FEDERAL	0200257705	84.027
614	Johnson O'Malley (JOM)	FEDERAL	FY 04-05	15.130
617	State OTO Energy Cost Relief and Transportation	STATE	FY 05-06	State



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

02 Big Horn County
0025 Lodge Grass Elem

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)	33,302.95	7,896.19		-503,516.44
02	Taxes Receivable - Real and Personal (120-149)	11,359.29	6,651.86		
03	Taxes Receivable - Protested (150-159)	359.04	244.46		
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	45,021.28	14,792.51		-503,516.44
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	11,718.33	6,896.32		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	11,718.33	6,896.32		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	33,302.95	7,896.19		-503,516.44
52	TOTAL FUND BALANCE/EQUITY	33,302.95	7,896.19		-503,516.44
53	TOTAL LIABILITIES AND FUND BALANCE	45,021.28	14,792.51		-503,516.44



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

02 Big Horn County
0025 Lodge Grass Elem

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)		401,322.87	739,015.21	5,865.80
02	Taxes Receivable - Real and Personal (120-149)	28.77			152.46
03	Taxes Receivable - Protested (150-159)				6.60
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	28.77	401,322.87	739,015.21	6,024.86
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	28.77			159.06
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	28.77			159.06
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		401,322.87	739,015.21	5,865.80
52	TOTAL FUND BALANCE/EQUITY		401,322.87	739,015.21	5,865.80
53	TOTAL LIABILITIES AND FUND BALANCE	28.77	401,322.87	739,015.21	6,024.86



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

02 Big Horn County
0025 Lodge Grass Elem

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)			14,993.59	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			14,993.59	
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)			14,993.59	
52	TOTAL FUND BALANCE/EQUITY			14,993.59	
53	TOTAL LIABILITIES AND FUND BALANCE			14,993.59	



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

02 Big Horn County 0025 Lodge Grass Elem

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)			1,329,119.11	
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			1,329,119.11	
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)			1,329,119.11	
52	TOTAL FUND BALANCE/EQUITY			1,329,119.11	
53	TOTAL LIABILITIES AND FUND BALANCE			1,329,119.11	



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

02 Big Horn County
0025 Lodge Grass Elem

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)	19,529.33			
02	Taxes Receivable - Real and Personal (120-149)				308.36
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	19,529.33			308.36
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				308.36
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				308.36
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)	19,529.33			
52	TOTAL FUND BALANCE/EQUITY	19,529.33			
53	TOTAL LIABILITIES AND FUND BALANCE	19,529.33			308.36



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

02 Big Horn County
0025 Lodge Grass Elem

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)		10,967.04		
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		10,967.04		
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)		10,967.04		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		10,967.04		
53	TOTAL LIABILITIES AND FUND BALANCE		10,967.04		



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

02 Big Horn County
0025 Lodge Grass Elem

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

02 Big Horn County
0025 Lodge Grass Elem

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

02 Big Horn County
0025 Lodge Grass Elem

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

02 Big Horn County
0025 Lodge Grass Elem

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

02 Big Horn County
0025 Lodge Grass Elem

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

02 Big Horn County
0025 Lodge Grass Elem

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

02 Big Horn County 0025 Lodge Grass Elem

01 - General Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	66,671.61	64,903.46
1112	District Levy - Personal Property	3,308.09	5,323.25
1130	Tax Title and Property Sales	0.00	83.32
1190	Penalties and Interest on Taxes	2,223.93	703.58
1510	Interest Earnings	6.26	0.00
3110	Direct State Aid	656,229.53	673,830.48
3115	State Spec Ed Allowable Cost Pymt to Districts	115,956.10	178,105.82
3120	State Guaranteed Tax Base Aid	467,190.08	503,096.49
3440	State HB20/SB417 Prop Tax Reimb	1,939.04	1,394.27
3444	State School Block Grant	30,091.62	30,320.32
3460	Montana Oil and Gas Tax	6,311.01	5,486.68
9710	Residual Equity Transfers In	17,500.83	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,367,428.10</u>	<u>1,463,247.67</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	356,695.77	351,804.44
2XX	Personal Services - Employee Benefits	63,090.87	58,289.54
21XX	Support Services - Students		
1XX	Personal Services - Salaries	71,287.76	73,487.87
2XX	Personal Services - Employee Benefits	18,725.25	17,902.19
222X	Educational Media Services		
1XX	Personal Services - Salaries	9,643.94	12,226.80
2XX	Personal Services - Employee Benefits	57.25	2,367.08
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	86,929.19	20,091.11
2XX	Personal Services - Employee Benefits	9,434.81	6,115.91
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	117,381.73	114,032.98
2XX	Personal Services - Employee Benefits	29,931.31	25,289.47
25XX	Support Services - Business		
1XX	Personal Services - Salaries	77,655.89	71,493.38
2XX	Personal Services - Employee Benefits	25,410.94	16,898.49
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	125,687.87	119,892.48
2XX	Personal Services - Employee Benefits	60,382.42	48,847.57



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

02 Big Horn County 0025 Lodge Grass Elem

01 - General Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	27XX	Student Transportation Services			
		3XX	Purchased Professional and Technical Services	0.00	104,735.64
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	79,313.19	95,631.68
		2XX	Personal Services - Employee Benefits	35,229.32	28,174.67
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	27,681.37	22,500.12
		2XX	Personal Services - Employee Benefits	28,338.20	9,310.79
		3XX	Purchased Professional and Technical Services	0.00	26,167.50
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	0.00	1,324.74
		2XX	Personal Services - Employee Benefits	0.00	26.29
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	5,399.10	35,738.49
		2XX	Personal Services - Employee Benefits	5,013.72	17,132.83
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,233,289.90</u>	<u>1,279,482.06</u>

Schedule of Changes Worksheet

Beginning Fund Balance					-150,462.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,463,247.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,279,482.06	(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)					33,302.95	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

02 Big Horn County 0025 Lodge Grass Elem

10 - Transportation Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	38,319.44	43,171.46
1112	District Levy - Personal Property	1,392.45	3,065.50
1130	Tax Title and Property Sales	0.00	52.42
1190	Penalties and Interest on Taxes	826.25	191.74
2220	County On-Schedule Trans Reimb	22,147.99	20,533.71
3210	State On-Schedule Trans Reimb	37,627.30	20,533.73
3440	State HB20/SB417 Prop Tax Reimb	2,300.53	949.33
3444	State School Block Grant	19,437.24	19,584.96
3460	Montana Oil and Gas Tax	1,876.23	3,591.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>123,927.43</u>	<u>111,674.67</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
3XX	Purchased Professional and Technical Services	137,663.71	33,002.11
4XX	Purchased Property Services	783.85	0.00
5XX	Other Purchased Services	135.16	19.63
6XX	Supplies and Materials	4,114.91	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>142,697.63</u>	<u>33,021.74</u>

Schedule of Changes Worksheet

Beginning Fund Balance					-70,756.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					111,674.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					33,021.74	(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)					7,896.19	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

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		2005 Value	2006 Value
1621	Lunch Sales	12,355.99	30,218.15
1900	Other Revenue from Local Sources	1,679.65	22.16
4550	Federal Child Nutrition	152,159.76	84,492.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		166,195.40	114,732.77

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

PRC Program Function Object	2005 Value	2006 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	108,855.96	46,567.08
2XX Personal Services - Employee Benefits	50,112.31	19,190.77
3XX Purchased Professional and Technical Services	247.00	0.00
4XX Purchased Property Services	5,159.15	0.00
5XX Other Purchased Services	1,295.55	280.20
6XX Supplies and Materials	111,195.78	8,483.29
7XX Property and Equipment Acquisition	1,150.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	278,015.75	74,521.34

Schedule of Changes Worksheet

Beginning Fund Balance	-543,727.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	114,732.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	74,521.34	(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)	-503,516.44	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

02 Big Horn County 0025 Lodge Grass Elem

13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	27.98	0.00
1112 District Levy - Personal Property	0.00	14.24
1190 Penalties and Interest on Taxes	21.30	0.06
1510 Interest Earnings	94.60	0.00

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

	143.88	14.30
--	--------	-------

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	1,540.00	0.00
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	25,098.13	14.30

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

	26,638.13	14.30
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Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14.30	(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)



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

02 Big Horn County 0025 Lodge Grass Elem

14 - Retirement Fund

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

PRC Revenue		2005 Value	2006 Value
1900	Other Revenue from Local Sources	966.00	0.00
2240	County Retirement Distribution	301,620.54	122,268.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>302,586.54</u>	<u>122,268.98</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	63,607.19	49,444.24
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	12,712.27	10,194.93
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	1,719.74	1,696.22
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	15,501.51	2,787.23
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	20,931.90	15,819.72
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	13,847.86	9,918.23
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	22,413.08	16,632.61
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	14,143.39	17,435.58
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	4,936.23	3,121.43
610	Adult Continuing Education Programs		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	547.45	0.00
650	Adult Basic Education/GED Programs		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	24.97
720	School Sponsored Athletics		
35XX	Extracurricular - Athletics		
	2XX Personal Services - Employee Benefits	0.00	183.77



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

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	2005 Value	2006 Value
720 School Sponsored Athletics		
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	20,374.36	11,418.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	190,734.98	138,677.13

Schedule of Changes Worksheet

Beginning Fund Balance	417,731.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	122,268.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	138,677.13	(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)	401,322.87	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

02 Big Horn County 0025 Lodge Grass Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
503 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	28,030.81
505 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	5,252.85
510 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	4,399.12
519 Title V Part A	
4350 Title V, Part A, Innovative Programs	3,082.78
525 Title I Improving Basic Programs	
4220 Title I, Part A, Improvement Grants	144.75
526 Reading First	
4230 Title I, Part B, Subpart 1, Reading First	4,626.27
530 From Elementary Tuition	
1900 Other Revenue from Local Sources	5,893.86
9710 Residual Equity Transfers In	14.30
530 Subtotal	5,908.16
602 Title VII, Indian Education	
4100 Federal Miscellaneous Grants - Direct from Feds	54,404.27
4130 Title VII Indian Education	31,302.64
602 Subtotal	85,706.91
603 Reading First	
4230 Title I, Part B, Subpart 1, Reading First	101,768.22
604 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,542.17
605 Title V Part A	
4350 Title V, Part A, Innovative Programs	2,347.35
606 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	25,784.50
607 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	183,049.12
609 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	7,707.04
610 IDEA Part B	
4350 Title V, Part A, Innovative Programs	70,586.50
4560 IDEA, Part B, Children with Disabilities	12,464.33



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

02 Big Horn County 0025 Lodge Grass Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
610 Subtotal	83,050.83
617 State OTO Energy Cost Relief and Transportation	
3630 OTO State Energy Cost Relief & Transportation	4,096.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	546,497.62

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

PRC Program Function Object	2006 Value
503 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	21,174.95
2XX Personal Services - Employee Benefits	6,191.40
3XX Purchased Professional and Technical Services	1,770.00
5XX Other Purchased Services	3,149.24
503 Subtotal	32,285.59
505 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	15,675.00
2XX Personal Services - Employee Benefits	2,514.12
3XX Purchased Professional and Technical Services	18,889.53
5XX Other Purchased Services	16.01
505 Subtotal	37,094.66
509 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	2,985.00
520 Title I, Part A, Improving Basic Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	675.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

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	2006 Value
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
2XX Personal Services - Employee Benefits	108.26
	783.26
520 Subtotal	
525 Title I Improving Basic Programs	
422 Title I, Part A, Improvement Grants	
1XXX Instruction	
1XX Personal Services - Salaries	2,250.00
2XX Personal Services - Employee Benefits	360.89
	2,610.89
525 Subtotal	
526 Reading First	
423 Title I, Part B, Subpart 1, Reading First	
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,147.88
530 From Elementary Tuition	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
5XX Other Purchased Services	527.43
602 Title VII, Indian Education	
410 Miscellaneous Federal Grants Direct from Feds	
23XX Support Services - General Administration	
1XX Personal Services - Salaries	51,880.31
2XX Personal Services - Employee Benefits	15,488.32
5XX Other Purchased Services	16,342.19
423 Title I, Part B, Subpart 1, Reading First	
221X Improvement of Instruction Services	
5XX Other Purchased Services	2,796.69
432 Title III, Part A, English Language Acquisition & Languag	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,005.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	353.05



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

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	2006 Value
602 Subtotal	88,865.56
603 Reading First	
432 Title III, Part A, English Language Acquisition & Language Instruction	
1XXX Instruction	
1XX Personal Services - Salaries	39,054.13
2XX Personal Services - Employee Benefits	11,711.51
3XX Purchased Professional and Technical Services	11,273.04
5XX Other Purchased Services	9,773.13
6XX Supplies and Materials	58,249.52
603 Subtotal	130,061.33
604 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities Instruction	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,275.00
5XX Other Purchased Services	569.88
6XX Supplies and Materials	242.17
604 Subtotal	3,087.05
605 Title V Part A	
435 Title V, Part A, Innovative Programs Instruction	
1XXX Instruction	
6XX Supplies and Materials	249.95
222X Educational Media Services	
6XX Supplies and Materials	1,978.40
605 Subtotal	2,228.35
606 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting Instruction	
1XXX Instruction	
3XX Purchased Professional and Technical Services	5,500.00
5XX Other Purchased Services	1,163.00
606 Subtotal	6,663.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

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	2006 Value
607 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	146,680.79
2XX Personal Services - Employee Benefits	46,020.95
3XX Purchased Professional and Technical Services	3,700.00
5XX Other Purchased Services	5,645.11
6XX Supplies and Materials	4,201.50
	206,248.35
607 Subtotal	206,248.35
610 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	65,417.47
2XX Personal Services - Employee Benefits	37,547.37
5XX Other Purchased Services	189.00
6XX Supplies and Materials	105.01
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	5,730.86
	108,989.71
610 Subtotal	108,989.71
614 Johnson O'Malley (JOM)	
414 Federal Johnson O'Malley (JOM)	
1XXX Instruction	
1XX Personal Services - Salaries	55.30
3XX Purchased Professional and Technical Services	350.00
6XX Supplies and Materials	1,542.95
	1,948.25
614 Subtotal	1,948.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 625,526.31



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

02 Big Horn County 0025 Lodge Grass Elem

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					818,043.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					546,497.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					625,526.31	(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)					739,015.21	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
503 Title I Improving Basic Programs	28,030.81	32,285.59	-4,254.78
505 Title II Part A	5,252.85	37,094.66	-31,841.81
509 Title IV, Part A, Safe & Drug-Free	0.00	2,985.00	-2,985.00
510 Title IV, Part A, Safe & Drug-Free	4,399.12	0.00	4,399.12
519 Title V Part A	3,082.78	0.00	3,082.78
520 Title I, Part A, Improving Basic Programs	0.00	783.26	-783.26
525 Title I Improving Basic Programs	144.75	2,610.89	-2,466.14
526 Reading First	4,626.27	1,147.88	3,478.39
530 From Elementary Tuition	5,908.16	527.43	5,380.73
602 Title VII, Indian Education	85,706.91	88,865.56	-3,158.65
603 Reading First	101,768.22	130,061.33	-28,293.11
604 Title IV, Part A, Safe & Drug-Free	1,542.17	3,087.05	-1,544.88
605 Title V Part A	2,347.35	2,228.35	119.00
606 Title II, Part A, Teacher/Principal Train/Recruit	25,784.50	6,663.00	19,121.50
607 Title I, Part A, Improving Basic Programs	183,049.12	206,248.35	-23,199.23
609 Title II, Part D, Ed Technology	7,707.04	0.00	7,707.04
610 IDEA Part B	83,050.83	108,989.71	-25,938.88
614 Johnson O'Malley (JOM)	0.00	1,948.25	-1,948.25
617 State OTO Energy Cost Relief and Transportation	4,096.74	0.00	4,096.74
Total	<u>546,497.62</u>	<u>625,526.31</u>	<u>-79,028.69</u>



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

02 Big Horn County 0025 Lodge Grass Elem

17 - Adult Education Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	110.76	1,205.25
1112 District Levy - Personal Property	14.37	69.95
1190 Penalties and Interest on Taxes	29.13	22.02
1510 Interest Earnings	6.11	0.00
3440 State HB20/SB417 Prop Tax Reimb	0.00	25.61
3460 Montana Oil and Gas Tax	5.01	49.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	165.38	1,372.54

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

PRC Program Function Object	2005 Value	2006 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	3,070.00	0.00
2XX Personal Services - Employee Benefits	577.61	0.00
3XX Purchased Professional and Technical Services	2,820.00	0.00
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	180.00
2XX Personal Services - Employee Benefits	0.00	1.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,467.61	181.58



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

02 Big Horn County
0025 Lodge Grass Elem

17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance					4,674.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,372.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					181.58	(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)					5,865.80	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

02 Big Horn County 0025 Lodge Grass Elem

20 - Lease-Rental Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	0.64	0.00
1910 Rentals	20,969.30	14,259.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	20,969.94	14,259.00

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	5,900.39	18,178.24
6XX Supplies and Materials	7,126.72	1,087.17
7XX Property and Equipment Acquisition	1,053.09	0.00
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	17,500.83	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	31,581.03	19,265.41

Schedule of Changes Worksheet

Beginning Fund Balance	20,000.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,259.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,265.41	(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)	14,993.59	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

02 Big Horn County 0025 Lodge Grass Elem

26 - Impact Aid Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	11,748.50	7,501.78
1900 Other Revenue from Local Sources	6,629.57	10,255.15
4820 Federal Impact Aid - Title VIII	1,598,039.51	1,490,554.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,616,417.58	1,508,311.19

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	762,553.22	527,426.55
2XX Personal Services - Employee Benefits	212,667.35	161,010.22
5XX Other Purchased Services	492.50	665.03
6XX Supplies and Materials	4,642.91	14,393.04
8XX Other Expenditures	140.00	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	28,142.14	14,802.80
2XX Personal Services - Employee Benefits	7,476.13	5,868.96
6XX Supplies and Materials	150.00	382.65
23XX Support Services - General Administration		
1XX Personal Services - Salaries	35,837.67	45,336.26
2XX Personal Services - Employee Benefits	81,853.54	41,713.19
3XX Purchased Professional and Technical Services	77,919.95	91,017.88
5XX Other Purchased Services	24,227.89	33,440.95
6XX Supplies and Materials	5,851.76	9,151.13
7XX Property and Equipment Acquisition	279.05	0.00
810 Dues and Fees	0.00	3,841.20
8XX Other Expenditures	154.00	5,191.70
24XX Support Services - School Administration		
1XX Personal Services - Salaries	2,523.52	6,170.80
2XX Personal Services - Employee Benefits	228.69	533.13
3XX Purchased Professional and Technical Services	446.25	315.00
5XX Other Purchased Services	4,603.91	983.24
6XX Supplies and Materials	8,768.29	6,548.91
7XX Property and Equipment Acquisition	23,262.82	22,003.49
810 Dues and Fees	130.00	0.00
8XX Other Expenditures	1,061.06	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	272.18	13,919.60
2XX Personal Services - Employee Benefits	1.62	1,800.15



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

02 Big Horn County 0025 Lodge Grass Elem

26 - Impact Aid Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary				
	25XX	Support Services - Business			
		3XX	Purchased Professional and Technical Services	16,707.06	2,637.60
		4XX	Purchased Property Services	437.88	0.00
		5XX	Other Purchased Services	44,179.10	120.52
		6XX	Supplies and Materials	3,462.06	3,206.94
		7XX	Property and Equipment Acquisition	3,849.03	4,061.87
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	79,417.43	97,001.79
		2XX	Personal Services - Employee Benefits	39,294.98	46,876.87
		3XX	Purchased Professional and Technical Services	6,213.45	970.36
		4XX	Purchased Property Services	120,403.61	104,309.59
		5XX	Other Purchased Services	5,230.97	50,867.56
		6XX	Supplies and Materials	53,637.95	60,586.77
		7XX	Property and Equipment Acquisition	7,225.40	0.00
		810	Dues and Fees	43.40	0.00
		830	Special Assessments	738.39	0.00
		8XX	Other Expenditures	1,768.20	0.00
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	370.51	0.00
		2XX	Personal Services - Employee Benefits	31.51	0.00
		5XX	Other Purchased Services	224.20	0.00
		6XX	Supplies and Materials	0.00	5,060.62
260	Non-Grant Bilingual Education				
	1XXX	Instruction			
		3XX	Purchased Professional and Technical Services	0.00	15,000.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	56,956.20	87,643.38
		2XX	Personal Services - Employee Benefits	15,833.97	25,518.03
		3XX	Purchased Professional and Technical Services	4,853.32	607.50
		5XX	Other Purchased Services	0.00	952.58
		6XX	Supplies and Materials	1,161.29	1,464.56
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	22,500.12	0.00
		2XX	Personal Services - Employee Benefits	9,396.18	0.00
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		6XX	Supplies and Materials	0.00	1,176.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

02 Big Horn County 0025 Lodge Grass Elem

26 - Impact Aid Fund

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

PRC	Program	Function	Object	2005 Value	2006 Value
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		4XX	Purchased Property Services	1,158.43	0.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	206.34	0.00
		2XX	Personal Services - Employee Benefits	29.77	0.00
		4XX	Purchased Property Services	1,158.86	1,401.59
		6XX	Supplies and Materials	1,787.79	0.00
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	17,217.55	10,371.91
		2XX	Personal Services - Employee Benefits	2,347.11	1,155.53
		3XX	Purchased Professional and Technical Services	4,264.39	0.00
		4XX	Purchased Property Services	0.00	86.66
		5XX	Other Purchased Services	656.52	0.00
		6XX	Supplies and Materials	298.82	3,639.65
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	0.00	7,889.95
		2XX	Personal Services - Employee Benefits	0.00	898.59
		4XX	Purchased Property Services	0.00	5,657.91
		5XX	Other Purchased Services	1,722.70	818.66
		6XX	Supplies and Materials	0.00	79,222.95
999	Undistributed				
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	2,787.37	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,811,258.31</u>	<u>1,625,721.82</u>



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

02 Big Horn County
0025 Lodge Grass Elem

26 - Impact Aid Fund

Schedule of Changes Worksheet

Beginning Fund Balance					1,446,529.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,508,311.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,625,721.82	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,329,119.11	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

02 Big Horn County
0025 Lodge Grass Elem

28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	0.83	0.00
3281 State Technology Aid	6,749.42	10,611.08
3445 State Combined Fund School Block Grant	0.00	51.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,750.25	10,662.71

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
6XX Supplies and Materials	2,845.40	9,858.74
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,845.40	9,858.74

Schedule of Changes Worksheet

Beginning Fund Balance	18,725.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,662.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,858.74	(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)	19,529.33	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

02 Big Horn County
0025 Lodge Grass Elem

29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
3445 State Combined Fund School Block Grant	51.24	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	51.24	0.00

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	4,603.45
280 Special Education - Local and State		
1XXX Instruction		
6XX Supplies and Materials	0.00	588.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	5,191.93

Schedule of Changes Worksheet

Beginning Fund Balance	5,191.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,191.93	(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

FY2005-06

Submit ID: 0025-98675527

02 Big Horn County 0025 Lodge Grass Elem

50 - Debt Service Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	163.81	0.00
1190	Penalties and Interest on Taxes	196.41	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>360.22</u>	<u>0.00</u>

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

PRC Program Function Object		2005 Value	2006 Value
999	Undistributed		
	9999 Undistributed		
	971 Residual Equity Transfers Out	485.57	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>485.57</u>	<u>0.00</u>

Schedule of Changes Worksheet

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



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

02 Big Horn County 0025 Lodge Grass Elem

61 - Building Reserve Fund

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

PRC Revenue		2005 Value	2006 Value
1900	Other Revenue from Local Sources	0.00	38.92
6100	Material Prior Period Revenue Adjustments	23,410.80	0.00
9710	Residual Equity Transfers In	485.57	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>23,896.37</u>	<u>38.92</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
	3XX Purchased Professional and Technical Services	0.00	4,000.00
	4XX Purchased Property Services	0.00	4,848.05
	6XX Supplies and Materials	0.00	4,120.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>12,968.25</u>

Schedule of Changes Worksheet

Beginning Fund Balance				23,896.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				38.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				12,968.25	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				10,967.04	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

02 Big Horn County 0025 Lodge Grass Elem

Fund	Account	Description	2005 Value	2006 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	109,452.18
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	39,054.13
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	65,417.47
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	997,001.50
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	1,676.52
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	0.00	81,207.91
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	1,540.00	0.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

02 Big Horn County
0025 Lodge Grass Elem

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	38,006.54
b. Related Services Block Grant Entitlement	12,667.02
c. Total Entitlements Subject to Reversion	50,673.56

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)]	67,395.84
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	297,970.81
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.

Percentage of Special Ed Funding in FY2008 Maximum Budget: 75%



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

02 Big Horn County 0025 Lodge Grass Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	95,631.68	0.00	0.00	87,643.38
280	1XXX	2XX	28,174.67	0.00	0.00	25,518.03
280	1XXX	3XX	0.00	0.00	0.00	607.50
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	952.58
280	1XXX	6XX	0.00	0.00	0.00	1,464.56
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	22,500.12	0.00	0.00	0.00
280	21XX	2XX	9,310.79	0.00	0.00	0.00
280	21XX	3XX	26,167.50	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			181,784.76	0.00	0.00	116,186.05 297,970.81



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

02 Big Horn County

0025 Lodge Grass Elem

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 FY06.*



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

02 Big Horn County

0025 Lodge Grass Elem

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Buildings	1,286,367.14	0.00	0.00	0.00	1,286,367.14
Machinery And Equipment	97,707.00	0.00	0.00	0.00	97,707.00
Totals at historical cost	1,384,074.14	0.00	0.00	0.00	1,384,074.14
Governmental activities, capital assets, net	1,384,074.14	0.00	0.00	0.00	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.



Trustees' Financial Summary

FY2005-06

Submit ID: 0025-98675527

02 Big Horn County

0025 Lodge Grass Elem

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2005)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2006) [a + b - c - d]	Current Portion Due FY2007	Long-Term Portion Due FY2008-
Governmental Activities *							
Capital	9,977.00	0.00	0.00	0.00	9,977.00	0.00	0.00
Compensated	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.