



# Trustees' Financial Summary

FY2005-06

Submit ID: 0483-46410657

24 Lake County

0483 Valley View 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** Sandy Fitzpatrick

Phone #: (406) 883-2208

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees** Elisha Fitzpatrick

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent** Gale Decker

\_\_\_\_\_  
(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.**



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PRC	Title	Project Type	Project Number	CFDA #
105	Title I, Part A, Improving Basic Programs	FEDERAL	24-0483-31-05-105	84.010A
106	Title I Improving Basic Programs	FEDERAL	2404833106	84.010A
205	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	24-0483-14-205	84.367
206	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2404831406	84.367
305	Title II, Part D, Ed Technology	FEDERAL	24-0483-60-05-305	84.318
306	Title II, Part D, Ed Technology	FEDERAL	2404836006	84.318
405	Title IV, Part A, Safe & Drug-Free	FEDERAL	24-0483-16-05-405	84.186A
406	Title IV Safe and Drug-Free Schools	FEDERAL	2404831606	84.186A
506	Title V, Part A, Innovative Programs	FEDERAL	2404833906	84.298
605	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	24-0483-99-05-605	84.358B
606	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	2404839906	84.358B
706	Energy Cost Relief	STATE	24-0483-3630-363	



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,960.15			
02	Taxes Receivable - Real and Personal (120-149)	1,971.58			
03	Taxes Receivable - Protested (150-159)	128.28			
04	Receivables from Other Funds (160-179)	1,686.25			
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>14,746.26</b>			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)	372.80			
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,099.86			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>2,472.66</b>			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	12,273.60			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>12,273.60</b>			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>14,746.26</b>			



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		6,138.39	-27,051.28	
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)			46,921.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		6,138.39	19,869.72	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)		30.04	237.58	
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			15,048.13	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>		30.04	15,285.71	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		6,108.35	4,584.01	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		6,108.35	4,584.01	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		6,138.39	19,869.72	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			417.75	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			417.75	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			417.75	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			417.75	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			417.75	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,004.46	1,150.94		1,686.25
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>1,004.46</b>	<b>1,150.94</b>		<b>1,686.25</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				1,686.25
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				<b>1,686.25</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	1,004.46	1,150.94		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>1,004.46</b>	<b>1,150.94</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,004.46</b>	<b>1,150.94</b>		<b>1,686.25</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
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)				
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11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,848.02	6,621.69		
04	Receivables from Other Funds (160-179)		2,496.85		
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	8,848.02	9,118.54		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)	1,856.43			
22	Due to Other Governments (611)				
23	Warrants Payable (620)	6,991.59	9,118.54		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	8,848.02	9,118.54		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	8,848.02	9,118.54		



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## 01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	36,713.59	38,037.22
1112 District Levy - Personal Property	118.87	322.70
1114 District Levy - Pers Prop/Mobile Homes	698.55	796.52
1190 Penalties and Interest on Taxes	112.27	427.38
1510 Interest Earnings	374.49	535.42
1900 Other Revenue from Local Sources	0.00	818.80
3110 Direct State Aid	48,497.18	51,977.52
3115 State Spec Ed Allowable Cost Pymt to Districts	3,802.92	4,068.68
3120 State Guaranteed Tax Base Aid	17,797.30	21,878.26
3440 State HB20/SB417 Prop Tax Reimb	179.68	134.74
3444 State School Block Grant	5,565.74	5,608.04
6100 Material Prior Period Revenue Adjustments	74.98	-817.88
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>113,935.57</b>	<b>123,787.40</b>

### 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	54,027.31	56,875.70
2XX Personal Services - Employee Benefits	9,865.69	9,706.74
3XX Purchased Professional and Technical Services	0.00	300.00
4XX Purchased Property Services	247.40	310.00
5XX Other Purchased Services	261.23	1,752.08
6XX Supplies and Materials	4,655.22	837.22
8XX Other Expenditures	375.00	75.00
21XX Support Services - Students		
1XX Personal Services - Salaries	2,989.00	3,363.50
3XX Purchased Professional and Technical Services	0.00	126.00
5XX Other Purchased Services	0.00	72.75
6XX Supplies and Materials	624.45	71.74
7XX Property and Equipment Acquisition	379.08	0.00
221X Improvement of Instruction Services		
6XX Supplies and Materials	575.38	0.00
810 Dues and Fees	1,000.00	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	1,891.25	770.00
2XX Personal Services - Employee Benefits	7.85	0.00
3XX Purchased Professional and Technical Services	175.00	0.00
6XX Supplies and Materials	419.66	455.17



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## 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				
	23XX	Support Services - General Administration			
		3XX	Purchased Professional and Technical Services	334.38	1,706.04
		5XX	Other Purchased Services	4,773.31	4,462.33
		6XX	Supplies and Materials	0.00	224.62
		810	Dues and Fees	274.00	147.13
		8XX	Other Expenditures	0.00	75.00
	24XX	Support Services - School Administration			
		5XX	Other Purchased Services	2,379.19	2,690.22
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	14,601.89	15,600.00
		2XX	Personal Services - Employee Benefits	24.76	0.00
		3XX	Purchased Professional and Technical Services	570.35	0.00
		6XX	Supplies and Materials	1,204.92	809.86
		810	Dues and Fees	252.00	75.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	2,871.96	5,030.00
		2XX	Personal Services - Employee Benefits	12.62	0.00
		3XX	Purchased Professional and Technical Services	0.00	211.50
		4XX	Purchased Property Services	3,195.35	3,361.34
		5XX	Other Purchased Services	1,072.50	1,071.69
		6XX	Supplies and Materials	357.70	589.52
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	2,210.00	510.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	2,847.88	8,575.34
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	0.00	25.00
		5XX	Other Purchased Services	0.00	791.72
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		6XX	Supplies and Materials	125.00	57.65
910	Food Services				
	31XX	Food Services			
		6XX	Supplies and Materials	0.00	24.36



# Trustees' Financial Summary

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24 Lake County

0483 Valley View Elem

## 01 - General Fund

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	114,601.33	120,754.22
--	------------	------------

### Schedule of Changes Worksheet

Beginning Fund Balance		11,397.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		123,787.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		120,754.22	(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	2,156.75
		(4b)	-2,156.75
			-2,156.75 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		12,273.60	(5)



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## 14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	96.24	121.88
2240 County Retirement Distribution	9,882.42	11,532.46
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	9,978.66	11,654.34

### 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	9,641.45	10,215.09
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	62.79	68.23
222X Educational Media Services		
2XX Personal Services - Employee Benefits	24.53	15.89
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	925.46	316.77
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	136.09	168.78
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	46.39	10.28
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	10,836.71	10,795.04



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## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					5,249.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					11,654.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					10,795.04	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,108.35	(5)



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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
<b>106 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	19,788.67
<b>205 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,117.76
<b>206 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,871.64
<b>305 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	237.94
<b>406 Title IV Safe and Drug-Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	294.51
<b>506 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	140.45
<b>605 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	5,238.73
<b>606 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	7,691.11
<b>706 Energy Cost Relief</b>	
3630 OTO State Energy Cost Relief & Transportation	295.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	38,676.31

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

PRC Program Function Object	2006 Value
<b>105 Title I, Part A, Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	713.13
2XX Personal Services - Employee Benefits	89.22
3XX Purchased Professional and Technical Services	38.46
6XX Supplies and Materials	216.30
8XX Other Expenditures	150.00
221X Improvement of Instruction Services	
6XX Supplies and Materials	240.22
222X Educational Media Services	
6XX Supplies and Materials	1.79



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2006 Value
			<b>105 Subtotal</b>	1,449.12
<b>106</b>	<b>Title I</b>	<b>Improving Basic Programs</b>		
420	Title I, Part A, Improving Basic Programs			
	1XXX	Instruction		
		1XX	Personal Services - Salaries	8,290.40
		2XX	Personal Services - Employee Benefits	1,608.29
		3XX	Purchased Professional and Technical Services	110.00
		5XX	Other Purchased Services	2,162.13
		6XX	Supplies and Materials	1,572.87
		8XX	Other Expenditures	525.00
	221X	Improvement of Instruction Services		
		6XX	Supplies and Materials	1,690.44
	222X	Educational Media Services		
		1XX	Personal Services - Salaries	3,220.04
		5XX	Other Purchased Services	549.65
		6XX	Supplies and Materials	59.85
			<b>106 Subtotal</b>	19,788.67
<b>205</b>	<b>Title II, Part A, Teacher/Principal Train/Recruit</b>			
430	Title II, Part A, Teacher & Principal Training & Recruiting			
	1XXX	Instruction		
		1XX	Personal Services - Salaries	110.00
		2XX	Personal Services - Employee Benefits	65.60
		3XX	Purchased Professional and Technical Services	93.60
		5XX	Other Purchased Services	1,598.56
	222X	Educational Media Services		
		1XX	Personal Services - Salaries	250.00
			<b>205 Subtotal</b>	2,117.76
<b>206</b>	<b>Title II, Part A, Teacher/Principal Train/Recruit</b>			
430	Title II, Part A, Teacher & Principal Training & Recruiting			
	1XXX	Instruction		
		5XX	Other Purchased Services	322.00
		6XX	Supplies and Materials	52.07
	221X	Improvement of Instruction Services		
		3XX	Purchased Professional and Technical Services	975.00
		5XX	Other Purchased Services	1,522.57



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
<b>206 Subtotal</b>	2,871.64
<b>305 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
3XX Purchased Professional and Technical Services	237.94
<b>405 Title IV, Part A, Safe &amp; Drug-Free</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	22.44
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	68.08
<b>405 Subtotal</b>	90.52
<b>406 Title IV Safe and Drug-Free Schools</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
21XX Support Services - Students	
6XX Supplies and Materials	4.88
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	255.92
6XX Supplies and Materials	23.71
<b>406 Subtotal</b>	284.51
<b>506 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
221X Improvement of Instruction Services	
5XX Other Purchased Services	140.45
<b>605 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
1XX Personal Services - Salaries	1,074.72
2XX Personal Services - Employee Benefits	170.54
6XX Supplies and Materials	1,749.84
222X Educational Media Services	
1XX Personal Services - Salaries	258.13
6XX Supplies and Materials	140.98



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	183.88
7XX Property and Equipment Acquisition	284.00
910 Food Services	
31XX Food Services	
6XX Supplies and Materials	50.98
	3,913.07
<b>605 Subtotal</b>	
<b>606 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
2XX Personal Services - Employee Benefits	0.59
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
1XX Personal Services - Salaries	2,503.01
2XX Personal Services - Employee Benefits	309.40
5XX Other Purchased Services	210.84
6XX Supplies and Materials	1,184.82
810 Dues and Fees	120.00
21XX Support Services - Students	
6XX Supplies and Materials	153.33
222X Educational Media Services	
1XX Personal Services - Salaries	1,125.00
6XX Supplies and Materials	90.27
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	197.25
6XX Supplies and Materials	1,016.73
910 Food Services	
31XX Food Services	
6XX Supplies and Materials	779.87
	7,691.11
<b>606 Subtotal</b>	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      38,584.79



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						7,663.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						38,676.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						38,584.79	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	3,170.81	(4b)		-3,170.81	
							-3,170.81 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						4,584.01	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
105 Title I, Part A, Improving Basic Programs	0.00	1,449.12	-1,449.12
106 Title I Improving Basic Programs	19,788.67	19,788.67	0.00
205 Title II, Part A, Teacher/Principal Train/Recruit	2,117.76	2,117.76	0.00
206 Title II, Part A, Teacher/Principal Train/Recruit	2,871.64	2,871.64	0.00
305 Title II, Part D, Ed Technology	237.94	237.94	0.00
405 Title IV, Part A, Safe & Drug-Free	0.00	90.52	-90.52
406 Title IV Safe and Drug-Free Schools	294.51	284.51	10.00
506 Title V, Part A, Innovative Programs	140.45	140.45	0.00
605 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	5,238.73	3,913.07	1,325.66
606 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	7,691.11	7,691.11	0.00
706 Energy Cost Relief	295.50	0.00	295.50
<b>Total</b>	<u>38,676.31</u>	<u>38,584.79</u>	<u>91.52</u>



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## 20 - Lease-Rental Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	9.60	13.29
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	9.60	13.29

### Schedule of Changes Worksheet

Beginning Fund Balance	404.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13.29	(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)	417.75	(5)



# Trustees' Financial Summary

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## 28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	37.99	74.58
3281 State Technology Aid	465.11	719.80
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	503.10	794.38

### 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		
3XX Purchased Professional and Technical Services	0.00	1,459.18
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	1,459.18

## Schedule of Changes Worksheet

Beginning Fund Balance	1,669.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	794.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,459.18	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00 Less Last Year            0.00            (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00 Less Last Year            0.00            (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,004.46	(5)



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## 29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	26.51	36.71
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	26.51	36.71

### Schedule of Changes Worksheet

Beginning Fund Balance	1,114.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	36.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00 Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00 Less Last Year           0.00           (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,150.94	(5)



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## 50 - Debt Service Fund

### 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		
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



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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	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	53,339.81	54,604.54
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	2,020.36	592.21
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	109.55	0.00
XX	XXX 26XX	41X Energy Utility Services	2,382.42	2,421.32
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	3,051.62
b. Related Services Block Grant Entitlement	1,017.06
c. Total Entitlements Subject to Reversion	4,068.68

## 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)]	5,411.34
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	9,085.34
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: 100%**



# Trustees' Financial Summary

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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	510.00	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	8,575.34	0.00	0.00	0.00	
<b>Totals</b>			9,085.34	0.00	0.00	0.00	9,085.34



# Trustees' Financial Summary

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**24 Lake County**

**0483 Valley View 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: 0483-46410657

24 Lake County

0483 Valley View Elem

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	43,644.83	0.00	0.00	0.00	43,644.83
Buildings	46,241.60	0.00	0.00	0.00	46,241.60
Machinery And Equipment	33,691.26	0.00	0.00	0.00	33,691.26
Totals at historical cost	123,577.69	0.00	0.00	0.00	123,577.69
Governmental activities, capital assets, net	123,577.69	0.00	0.00	0.00	123,577.69

\* 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**

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