



Trustees' Financial Summary

FY2005-06

Submit ID: 0491-79025676

**25 Lewis & Clark County
0491 Trinity 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 Mike Waterman

Phone #: (406) 368-2230

(Signature)

(Date)

Chair, Board of Trustees Linda Ringwald

(Signature)

(Date)

County Superintendent Marsha Davis

(Signature)

(Date)

Software

Accounting Package: Quickbooks

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 #
101	Indirect Cost Pool	LOCAL		
103	Lewis and Clark Foundation Grant	LOCAL		
112	School Food Breakfast	FEDERAL	6	10.553
146	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	3	84.367
166	Title IV, Part A, Safe & Drug-Free	FEDERAL	10	84.186A
316	Title I, Part A, Improving Basic Programs	FEDERAL	FY2005	84.010A
354	Misc Donation	LOCAL		
355	ESY Prickly Pear Coop	LOCAL		
396	Title V, Part A, Innovative Programs	FEDERAL	5	84.298
406	Miscellaneous Federal Grant thru OPI	FEDERAL	Tobacco Use Prevent	unknown
412	Title VI, Part B, Subpart 1, Small Rural	FEDERAL	1	84.358A
421	Title I, Part A, Improving Basic Programs	FEDERAL	2	84.010A
431	Title II, Part D, Ed Technology	FEDERAL	4	84.318
606	Title II, Part D, Ed Technology	FEDERAL	4	84.318
910	Budget Amendment			
911	Budget Amendment			



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,138.72	8,868.02		666.89
02	Taxes Receivable - Real and Personal (120-149)	3,096.65	2,083.74		
03	Taxes Receivable - Protested (150-159)	1,360.88	1,280.44		
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	17,596.25	12,232.20		666.89
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	2,655.28			
25	Deferred Revenue (680)	4,457.53	3,364.18		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	7,112.81	3,364.18		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	10,483.44	8,868.02		666.89
52	TOTAL FUND BALANCE/EQUITY	10,483.44	8,868.02		666.89
53	TOTAL LIABILITIES AND FUND BALANCE	17,596.25	12,232.20		666.89



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	34,219.84	2,548.24	-2,513.49	
02	Taxes Receivable - Real and Personal (120-149)	14,887.07			
03	Taxes Receivable - Protested (150-159)	7,711.10			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			5,455.97	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	56,818.01	2,548.24	2,942.48	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	22,598.17		573.57	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	22,598.17		573.57	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	34,219.84	2,548.24	2,368.91	
52	TOTAL FUND BALANCE/EQUITY	34,219.84	2,548.24	2,368.91	
53	TOTAL LIABILITIES AND FUND BALANCE	56,818.01	2,548.24	2,942.48	



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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)	610.55	50.00		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	610.55	50.00		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	610.55	50.00		
52	TOTAL FUND BALANCE/EQUITY	610.55	50.00		
53	TOTAL LIABILITIES AND FUND BALANCE	610.55	50.00		



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,702.72			
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	8,702.72			
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)	8,702.72			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	8,702.72			
53	TOTAL LIABILITIES AND FUND BALANCE	8,702.72			



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	19,461.15			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	19,461.15			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	19,298.95			
24	Other Current Liabilities (621-679)	162.20			
35	TOTAL LIABILITIES	19,461.15			
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	19,461.15			



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



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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01 - General Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	18,071.49	31,345.33
1112 District Levy - Personal Property	247.78	717.22
1113 District Levy - Heavy Motor Vehicles	352.89	60.04
1190 Penalties and Interest on Taxes	105.40	93.12
1510 Interest Earnings	314.27	474.67
3110 Direct State Aid	25,090.46	38,327.57
3115 State Spec Ed Allowable Cost Pymt to Districts	907.55	1,109.68
3440 State HB20/SB417 Prop Tax Reimb	651.47	510.74
3444 State School Block Grant	8,242.32	8,304.96
6100 Material Prior Period Revenue Adjustments	0.00	-178.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	53,983.63	80,765.24

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	23,030.00	29,235.45
2XX Personal Services - Employee Benefits	588.14	134.44
5XX Other Purchased Services	109.10	0.00
6XX Supplies and Materials	65.50	1,211.18
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	0.00	1,150.00
222X Educational Media Services		
6XX Supplies and Materials	0.00	184.97
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	2,500.00	375.00
5XX Other Purchased Services	3,170.00	5,536.89
8XX Other Expenditures	0.00	635.00
24XX Support Services - School Administration		
5XX Other Purchased Services	2,248.87	0.00
6XX Supplies and Materials	494.16	165.04
810 Dues and Fees	463.50	0.00
8XX Other Expenditures	56.80	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	5,628.91	6,733.20
2XX Personal Services - Employee Benefits	0.48	38.43
3XX Purchased Professional and Technical Services	0.00	2,500.00
4XX Purchased Property Services	117.49	0.00
5XX Other Purchased Services	0.00	69.68



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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				
	25XX	Support Services - Business			
		6XX	Supplies and Materials	360.72	385.38
		8XX	Other Expenditures	0.00	75.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	2,310.00	3,535.20
		2XX	Personal Services - Employee Benefits	0.11	19.44
		3XX	Purchased Professional and Technical Services	0.00	500.00
		4XX	Purchased Property Services	5,147.92	156.07
		5XX	Other Purchased Services	0.00	1,131.25
		6XX	Supplies and Materials	368.63	1,095.73
		8XX	Other Expenditures	246.25	322.86
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	2,000.00	0.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	1,007.37	1,231.73
910	Budget Amendment				
1XX	Regular Education Programs - Elementary/Secondary				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	3,600.23	0.00
		6XX	Supplies and Materials	0.00	10,430.69
	24XX	Support Services - School Administration			
		6XX	Supplies and Materials	0.00	3,474.00
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	0.00	8,697.02
		6XX	Supplies and Materials	0.00	1,799.00
280	Special Education - Local and State				
	1XXX	Instruction			
		6XX	Supplies and Materials	0.00	589.47
	910 Subtotal			3,600.23	24,990.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				53,514.18	81,412.12



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01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance						11,130.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						80,765.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						81,412.12	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						10,483.44	(5)



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10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	30,674.34	30,011.21
1112 District Levy - Personal Property	453.04	804.45
1113 District Levy - Heavy Motor Vehicles	639.79	105.47
1190 Penalties and Interest on Taxes	169.62	142.23
1510 Interest Earnings	398.05	431.12
2220 County On-Schedule Trans Reimb	281.75	882.55
3210 State On-Schedule Trans Reimb	50.00	882.56
3440 State HB20/SB417 Prop Tax Reimb	941.80	592.27
3444 State School Block Grant	1,667.15	1,679.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	35,275.54	35,531.68

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		
1XX Personal Services - Salaries	600.00	600.00
2XX Personal Services - Employee Benefits	0.00	2.92
27XX Student Transportation Services		
5XX Other Purchased Services	20,073.00	29,602.08
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	20,680.70	9,275.92
911 Budget Amendment		
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
5XX Other Purchased Services	0.00	986.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	41,353.70	40,467.47



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0491 Trinity Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						13,803.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						35,531.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						40,467.47	(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)						8,868.02	(5)



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12 - School Food Services Fund

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

PRC Revenue		2005 Value	2006 Value
1510	Interest Earnings	4.38	32.42
1612	School Breakfast Program	326.32	354.93
4550	Federal Child Nutrition	0.00	872.73
9710	Residual Equity Transfers In	0.00	317.48

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

	330.70	1,577.56
--	--------	----------

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

PRC Program Function Object		2005 Value	2006 Value
910	Food Services		
	31XX Food Services		
	4XX Purchased Property Services	38.00	133.00
	6XX Supplies and Materials	128.70	876.67
	8XX Other Expenditures	0.00	65.00

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

	166.70	1,074.67
--	--------	----------

Schedule of Changes Worksheet

Beginning Fund Balance					164.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,577.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,074.67	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					666.89	(5)



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13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	105,326.85	177,720.93
1112 District Levy - Personal Property	1,431.55	4,089.86
1113 District Levy - Heavy Motor Vehicles	1,894.84	349.31
1190 Penalties and Interest on Taxes	512.37	528.12
1510 Interest Earnings	957.98	1,663.59
3440 State HB20/SB417 Prop Tax Reimb	2,821.38	2,207.97
3445 State Combined Fund School Block Grant	25,009.81	25,199.88

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

137,954.78 211,759.66

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	87,876.60	98,299.86
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	48,174.17	80,609.56

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

136,050.77 178,909.42

Schedule of Changes Worksheet

Beginning Fund Balance	1,369.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	211,759.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	178,909.42	(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)	34,219.84	(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	22.98	123.88
2240 County Retirement Distribution	1,231.11	7,892.46
6100 Material Prior Period Revenue Adjustments	0.00	-246.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,254.09	7,769.42

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	3,517.45	4,573.66
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	930.82	662.13
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	304.14	287.90
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	250.27	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,002.68	5,523.69

Schedule of Changes Worksheet

Beginning Fund Balance	302.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,769.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,523.69	(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)	2,548.24	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
101 Indirect Cost Pool	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	23.53
103 Lewis and Clark Foundation Grant	
1920 Contributions/Donations from Private Sources	500.00
112 School Food Breakfast	
4550 Federal Child Nutrition	317.48
146 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,680.53
166 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,875.42
316 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	23,030.55
354 Misc Donation	
1920 Contributions/Donations from Private Sources	1,188.60
3630 OTO State Energy Cost Relief & Transportation	107.46
6100 Material Prior Period Revenue Adjustments	22.76
354 Subtotal	1,318.82
355 ESY Prickly Pear Coop	
1920 Contributions/Donations from Private Sources	306.57
396 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	520.00
406 Miscellaneous Federal Grant thru OPI	
3290 State - Other State Grants	569.80
412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	31.18
421 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	1,464.15
431 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	2,184.93
606 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	414.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	35,237.06

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



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

PRC Program Function Object	2006 Value
103 Lewis and Clark Foundation Grant	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
6XX Supplies and Materials	329.46
112 School Food Breakfast	
999 Undistributed	
9999 Undistributed	
971 Residual Equity Transfers Out	317.48
146 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
5XX Other Purchased Services	391.10
8XX Other Expenditures	1,500.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	210.00
435 Title V, Part A, Innovative Programs	
222X Educational Media Services	
1XX Personal Services - Salaries	348.32
2XX Personal Services - Employee Benefits	6.00
3XX Purchased Professional and Technical Services	178.66
6XX Supplies and Materials	46.45
	2,680.53
146 Subtotal	
166 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
21XX Support Services - Students	
1XX Personal Services - Salaries	1,337.13
2XX Personal Services - Employee Benefits	115.69
5XX Other Purchased Services	222.25
6XX Supplies and Materials	200.35
	1,875.42
166 Subtotal	
316 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	18,374.21
2XX Personal Services - Employee Benefits	2,938.31
6XX Supplies and Materials	123.88



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
420 Title I, Part A, Improving Basic Programs	
21XX Support Services - Students	
1XX Personal Services - Salaries	945.00
2XX Personal Services - Employee Benefits	78.43
3XX Purchased Professional and Technical Services	570.72
	23,030.55
316 Subtotal	
354 Misc Donation	
363 State One Time Only (OTO) Energy Cost Relief & Trans	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	107.46
355 ESY Prickly Pear Coop	
280 Special Education - Local and State	
1XXX Instruction	
3XX Purchased Professional and Technical Services	268.98
396 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
222X Educational Media Services	
1XX Personal Services - Salaries	431.68
2XX Personal Services - Employee Benefits	64.79
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	23.53
	520.00
396 Subtotal	
406 Miscellaneous Federal Grant thru OPI	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	569.80
412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
5XX Other Purchased Services	31.18



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
421 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1,272.00
2XX Personal Services - Employee Benefits	203.84
	1,475.84
421 Subtotal	1,475.84
431 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	2,184.93
606 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
5XX Other Purchased Services	316.62
435 Title V, Part A, Innovative Programs	
222X Educational Media Services	
1XX Personal Services - Salaries	90.00
2XX Personal Services - Employee Benefits	7.48
	414.10
606 Subtotal	414.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 33,805.73



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					937.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					35,237.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					33,805.73	(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)					2,368.91	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
101 Indirect Cost Pool	23.53	0.00	23.53
103 Lewis and Clark Foundation Grant	500.00	329.46	170.54
112 School Food Breakfast	317.48	317.48	0.00
146 Title II, Part A, Teacher/Principal Train/Recruit	2,680.53	2,680.53	0.00
166 Title IV, Part A, Safe & Drug-Free	1,875.42	1,875.42	0.00
316 Title I, Part A, Improving Basic Programs	23,030.55	23,030.55	0.00
354 Misc Donation	1,318.82	107.46	1,211.36
355 ESY Prickly Pear Coop	306.57	268.98	37.59
396 Title V, Part A, Innovative Programs	520.00	520.00	0.00
406 Miscellaneous Federal Grant thru OPI	569.80	569.80	0.00
412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	31.18	31.18	0.00
421 Title I, Part A, Improving Basic Programs	1,464.15	1,475.84	-11.69
431 Title II, Part D, Ed Technology	2,184.93	2,184.93	0.00
606 Title II, Part D, Ed Technology	414.10	414.10	0.00
Total	<u>35,237.06</u>	<u>33,805.73</u>	<u>1,431.33</u>



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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	8.08	48.29
3281	State Technology Aid	201.20	334.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		209.28	382.66

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	0.00	382.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		0.00	382.84

Schedule of Changes Worksheet

Beginning Fund Balance		610.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		382.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		382.84	(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)		610.55	(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	10.04	38.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10.04	38.76

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		
6XX Supplies and Materials	0.00	747.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	747.27

Schedule of Changes Worksheet

Beginning Fund Balance	758.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	38.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	747.27	(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)	50.00	(5)



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60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	141.73	532.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	141.73	532.20

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	297.65	2,244.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	297.65	2,244.54

Schedule of Changes Worksheet

Beginning Fund Balance	10,415.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	532.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,244.54	(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)	8,702.72	(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	2,000.00	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	29,797.50	27,350.00
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	0.00
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	5,147.92	0.00
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	136,050.77	178,909.42
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	1,109.68
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	1,109.68

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	369.84
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	1,597.92
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,821.20
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%



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	0.00	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	589.47	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	1,231.73	0.00	0.00	0.00	
Totals			1,821.20	0.00	0.00	0.00	1,821.20



Trustees' Financial Summary

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0491 Trinity 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.*



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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	2,200.00	0.00	0.00	2,200.00	0.00
Land Improvements	15,684.00	0.00	0.00	0.00	15,684.00
Buildings	122,014.00	0.00	0.00	0.00	122,014.00
Machinery And Equipment	14,244.05	0.00	0.00	14,244.05	0.00
Totals at historical cost	154,142.05	0.00	0.00	16,444.05	137,698.00
Governmental activities, capital assets, net	154,142.05	0.00	0.00	16,444.05	137,698.00

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

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

Depreciation by Function for FY2006	Governmental Activities	Business-Type Activities	Adjustments
Unallocated	3,285.89	0.00	0.00
Total Depreciation for FY2006	3,285.89	0.00	0.00



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