



Trustees' Financial Summary

FY2003-04

Submit ID: 1225-32227372

07 Cascade County

1225 Sun River Valley Elem

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

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

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

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

Certification

Business Manager/Clerk Charla Merja

Phone #: (406) 264-5110

(Signature)

(Date)

Chair, Board of Trustees Ann Bellwood

(Signature)

(Date)

County Superintendent Jess Anderson

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY04 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 #
420	FORTSHAW PLAYGROUND FUND	LOCAL		
421	Cascade Colony	LOCAL		

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	131,909.60	64,973.15	8,973.01	19,644.90
02	Taxes Receivable - Real and Personal (120-149)	49,620.77	2,581.98	4,509.76	
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	181,530.37	67,555.13	13,482.77	19,644.90
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	49,620.77	2,581.98	4,509.76	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	49,620.77	2,581.98	4,509.76	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	603.55			
48	Fund Balance for Budget (961-970)	131,306.05	64,973.15	8,973.01	19,644.90
52	TOTAL FUND BALANCE/EQUITY	131,909.60	64,973.15	8,973.01	19,644.90
53	TOTAL LIABILITIES AND FUND BALANCE	181,530.37	67,555.13	13,482.77	19,644.90

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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)	3,437.38	67,785.60	12,079.63	2,115.47
02	Taxes Receivable - Real and Personal (120-149)				321.30
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	3,437.38	67,785.60	12,079.63	2,436.77
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				321.30
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				321.30
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	3,437.38	67,785.60	12,079.63	2,115.47
52	TOTAL FUND BALANCE/EQUITY	3,437.38	67,785.60	12,079.63	2,115.47
53	TOTAL LIABILITIES AND FUND BALANCE	3,437.38	67,785.60	12,079.63	2,436.77

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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)			7,910.89	1,437.91
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			7,910.89	1,437.91
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)			7,910.89	1,437.91
52	TOTAL FUND BALANCE/EQUITY			7,910.89	1,437.91
53	TOTAL LIABILITIES AND FUND BALANCE			7,910.89	1,437.91



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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)	12,297.75	6,391.19		1,251.26
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	12,297.75	6,391.19		1,251.26
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)	12,297.75	6,391.19		1,251.26
52	TOTAL FUND BALANCE/EQUITY	12,297.75	6,391.19		1,251.26
53	TOTAL LIABILITIES AND FUND BALANCE	12,297.75	6,391.19		1,251.26

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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)	1,187.31	23,150.58		
02	Taxes Receivable - Real and Personal (120-149)		2,045.07		
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	1,187.31	25,195.65		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		2,045.07		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		2,045.07		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)	1,187.31	23,150.58		
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	1,187.31	23,150.58		
53	TOTAL LIABILITIES AND FUND BALANCE	1,187.31	25,195.65		



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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)				
41	Unrestricted Net Assets				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
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)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
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)			10,771.72	
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			10,771.72	
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)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
48	Fund Balance for Budget (961-970)			10,771.72	
52	TOTAL FUND BALANCE/EQUITY			10,771.72	
53	TOTAL LIABILITIES AND FUND BALANCE			10,771.72	



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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)	115,966.26	172,896.26		
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	115,966.26	172,896.26		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)	115,966.26	172,896.26		
35	TOTAL LIABILITIES	115,966.26	172,896.26		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	115,966.26	172,896.26		



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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		2003 Value	2004 Value
1110	District Tax Levy	369,380.11	363,873.07
1130	Tax Title and Property Sales	189.84	417.39
1190	Penalties and Interest on Taxes	3,797.38	4,782.60
1510	Interest Earnings	1,727.90	1,629.85
1900	Other Revenue from Local Sources	1,371.41	322.46
3110	Direct State Aid	511,243.62	494,669.98
3115	State Spec Ed Allowable Cost Pymt to Districts	33,391.63	32,984.03
3120	State Guaranteed Tax Base Aid	235,612.91	236,504.40
3440	State HB20/SB417 Prop Tax Reimb	7,683.41	6,876.18
3444	State School Block Grant	47,313.41	48,294.79
6100	Material Prior Period Revenue Adjustments	0.00	2,377.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,211,711.62</u>	<u>1,192,732.36</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	553,920.60	538,538.91
2XX	Personal Services - Employee Benefits	71,788.84	59,717.87
3XX	Purchased Professional and Technical Services	2,460.00	4,800.00
4XX	Purchased Property Services	101.00	.00
5XX	Other Purchased Services	2,145.43	1,895.76
6XX	Supplies and Materials	45,725.67	47,219.85
21XX	Support Services - Students		
1XX	Personal Services - Salaries	32,407.44	35,415.00
2XX	Personal Services - Employee Benefits	4,448.08	4,724.46
3XX	Purchased Professional and Technical Services	335.42	.00
5XX	Other Purchased Services	201.34	.00
6XX	Supplies and Materials	28.77	199.60
222X	Educational Media Services		
1XX	Personal Services - Salaries	38,458.80	39,512.00
2XX	Personal Services - Employee Benefits	2,459.76	2,496.78
6XX	Supplies and Materials	1,340.77	1,090.73
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	24,137.31	28,353.80
2XX	Personal Services - Employee Benefits	4,960.08	5,424.75
3XX	Purchased Professional and Technical Services	6,797.17	185.32
5XX	Other Purchased Services	2,449.48	20,176.28
6XX	Supplies and Materials	2,121.23	265.00



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01 - General Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		810	Dues and Fees	210.00	716.50
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	79,001.88	79159.94
		2XX	Personal Services - Employee Benefits	10,210.30	10436.40
		3XX	Purchased Professional and Technical Services	872.20	450.00
		5XX	Other Purchased Services	2,777.76	3266.15
		6XX	Supplies and Materials	7,186.66	7713.03
		810	Dues and Fees	355.00	.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	12,652.31	11365.02
		2XX	Personal Services - Employee Benefits	10,795.33	12480.52
		3XX	Purchased Professional and Technical Services	4,424.48	7287.30
		4XX	Purchased Property Services	12,939.24	.00
		5XX	Other Purchased Services	9,560.51	10627.27
		6XX	Supplies and Materials	12,756.02	3099.75
		810	Dues and Fees	1,806.50	1552.50
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	45,304.59	47708.72
		2XX	Personal Services - Employee Benefits	2,248.63	2100.76
		3XX	Purchased Professional and Technical Services	261.89	.00
		4XX	Purchased Property Services	37,267.05	48356.41
		6XX	Supplies and Materials	18,751.79	21501.65
		7XX	Property and Equipment Acquisition	13,734.50	1907.66
		810	Dues and Fees	0.00	119.00
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	0.00	3152.15
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	60,323.16	64280.69
		2XX	Personal Services - Employee Benefits	6,017.52	13671.45
		3XX	Purchased Professional and Technical Services	3,690.60	3984.45
		5XX	Other Purchased Services	307.51	795.37
		6XX	Supplies and Materials	1,712.14	2310.06
329	State Miscellaneous Grants				
	1XXX	Instruction			
		6XX	Supplies and Materials	0.00	957.34



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01 - General Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		6XX	Supplies and Materials	307.95	.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	706.61	832.16
		5XX	Other Purchased Services	708.93	1898.22
		6XX	Supplies and Materials	106.25	.00
		810	Dues and Fees	1,520.00	670.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	13,730.00	12412.49
		6XX	Supplies and Materials	1,672.39	588.82
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	20,001.46	15913.00
		2XX	Personal Services - Employee Benefits	16.23	.00
		3XX	Purchased Professional and Technical Services	0.00	900.00
999	Undistributed				
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	7,363.47	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,197,588.05</u>	<u>1,182,230.89</u>



Trustees' Financial Summary

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07 Cascade County

1225 Sun River Valley Elem

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					124,889.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,192,732.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,182,230.89	(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	603.55	Less Last Year	4,084.89	(4b)	-3,481.34	
					-3,481.34	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					131,909.60	(5)

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07 Cascade County

1225 Sun River Valley Elem

10 - Transportation Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	72,694.82	21,221.10
1130	Tax Title and Property Sales	37.36	21.72
1190	Penalties and Interest on Taxes	747.74	369.90
1510	Interest Earnings	520.75	606.18
2220	County On-Schedule Trans Reimb	49,660.16	48,316.58
3210	State On-Schedule Trans Reimb	49,660.18	48,316.60
3440	State HB20/SB417 Prop Tax Reimb	1,512.08	357.87
3444	State School Block Grant	10,191.30	5,201.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>185,024.39</u>	<u>124,411.29</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	17,537.55	27933.22
25XX	Support Services - Business		
1XX	Personal Services - Salaries	3,530.88	3530.88
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	45,174.39	50275.65
2XX	Personal Services - Employee Benefits	6,547.37	10085.03
4XX	Purchased Property Services	15,087.95	2199.62
5XX	Other Purchased Services	916.06	8229.00
6XX	Supplies and Materials	26,062.11	30272.45
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	49,678.10	4756.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>164,534.41</u>	<u>137,282.12</u>



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1225 Sun River Valley Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						77,843.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						124,411.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						137,282.12	(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)						64,973.15	(5)



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11 - Bus Depreciation Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	13,288.83	32,194.59
1130	Tax Title and Property Sales	6.73	37.93
1190	Penalties and Interest on Taxes	127.16	388.34
1510	Interest Earnings	41.47	87.19
3440	State HB20/SB417 Prop Tax Reimb	272.51	624.88
3444	State School Block Grant	1,553.40	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>15,290.10</u>	<u>33,332.93</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	33,796.66	36,658.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>33,796.66</u>	<u>36,658.02</u>

Schedule of Changes Worksheet

Beginning Fund Balance				12,298.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				33,332.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				36,658.02	(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)				8,973.01	(5)



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1225 Sun River Valley Elem

12 - School Food Services Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	375.86	177.69
1611 National School Lunch Program	52,631.15	52,174.29
1900 Other Revenue from Local Sources	30.00	0.00
4550 Federal Child Nutrition	60,798.96	53,265.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	113,835.97	105,617.83

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

PRC Program Function Object	2003 Value	2004 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	42,496.35	49716.64
2XX Personal Services - Employee Benefits	4,592.63	5825.59
4XX Purchased Property Services	2,615.24	1655.99
5XX Other Purchased Services	831.00	1147.96
6XX Supplies and Materials	58,536.55	57106.08
8XX Other Expenditures	0.00	195.00
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	16.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	109,071.77	115,663.44



Trustees' Financial Summary

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1225 Sun River Valley Elem

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance						29,690.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						105,617.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						115,663.44	(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)						19,644.90	(5)



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1225 Sun River Valley Elem

13 - Tuition Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	36.17	30.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	36.17	30.41

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

PRC Program Function Object	2003 Value	2004 Value
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	2.43	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2.43	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	3,406.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30.41	(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)	3,437.38	(5)



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1225 Sun River Valley Elem

14 - Retirement Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	975.40	790.58
2240 County Retirement Distribution	149,901.36	144,516.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	150,876.76	145,306.84

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	145,491.66	.00
170 Distance Learning		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	378.90
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	83340.72
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	0.00	5469.73
222X Educational Media Services		
2XX Personal Services - Employee Benefits	0.00	6102.50
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	0.00	8693.34
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	0.00	12225.99
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	0.00	2300.62
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	0.00	7368.45
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	0.00	7764.91
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	9927.94
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	0.00	128.52



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14 - Retirement Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
710	School Sponsored		Extracurricular Activities		
720	School Sponsored		Athletics		
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	0.00	1917.08
910	Food Services				
	31XX		Food Services		
		2XX	Personal Services - Employee Benefits	0.00	10136.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>145,491.66</u>	<u>155,754.98</u>

Schedule of Changes Worksheet

Beginning Fund Balance					78,233.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					145,306.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					155,754.98	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					67,785.60	(5)



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1225 Sun River Valley Elem

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					5,473.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9,475.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,869.47	(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)					12,079.63	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
420 FORTSHAW PLAYGROUND FUND	4,475.86	1,800.00	2,675.86
421 Cascade Colony	5,000.00	1,069.47	3,930.53
Total	<u>9,475.86</u>	<u>2,869.47</u>	<u>6,606.39</u>



Trustees' Financial Summary

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1225 Sun River Valley Elem

17 - Adult Education Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	2,531.36	2,362.25
1130	Tax Title and Property Sales	1.30	2.70
1190	Penalties and Interest on Taxes	25.30	31.29
1340	Fees for Adult Education	1,082.00	776.00
1510	Interest Earnings	9.12	15.82
3440	State HB20/SB417 Prop Tax Reimb	52.84	44.50
3444	State School Block Grant	133.15	0.00

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

3,835.07	3,232.56
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2003 Value	2004 Value
170	Distance Learning		
	1XXX Instruction		
	1XX Personal Services - Salaries	0.00	2453.30
	2XX Personal Services - Employee Benefits	0.00	13.14
	6XX Supplies and Materials	0.00	28.00
610	Adult Continuing Education Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	2,723.44	.00
	2XX Personal Services - Employee Benefits	9.66	.00
	5XX Other Purchased Services	28.71	.00
	6XX Supplies and Materials	19.45	.00

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

2,781.26	2,494.44
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Trustees' Financial Summary

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17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance						1,377.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,232.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,494.44	(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)						2,115.47	(5)



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20 - Lease-Rental Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	94.97	71.29
1910 Rentals	3,237.50	750.00
6100 Material Prior Period Revenue Adjustments	0.00	50.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,332.47	872.06

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	3,691.86	619.86
6XX Supplies and Materials	573.68	932.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,265.54	1,552.45

Schedule of Changes Worksheet

Beginning Fund Balance	8,591.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	872.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,552.45	(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)	7,910.89	(5)



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21 - Compensated Absence Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	16.76	12.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16.76	12.84

Schedule of Changes Worksheet

Beginning Fund Balance	1,425.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12.84	(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)	1,437.91	(5)



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28 - Technology Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	11.24	0.00
4650 Federal Miscellaneous Grants from OPI	0.00	2,633.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11.24	2,633.21

Schedule of Changes Worksheet

Beginning Fund Balance	9,664.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,633.21	(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)	12,297.75	(5)



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50 - Debt Service Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	1.36	1.39
3444 State School Block Grant	412.07	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>413.43</u>	<u>1.39</u>

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

PRC Program Function Object	2003 Value	2004 Value
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	5.42	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>5.42</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance	1,251.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.39	(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)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	1,252.65	(5)

Line 5 (1,252.65) does not match line 52 (1,251.26) on the Balance Sheet!!!



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1225 Sun River Valley Elem

60 - Building Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	0.80	4.22
1900 Other Revenue from Local Sources	367.16	853.83
6100 Material Prior Period Revenue Adjustments	0.00	1.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	367.96	859.44

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

PRC Program Function Object	2003 Value	2004 Value
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	40.09
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	40.09

Schedule of Changes Worksheet

Beginning Fund Balance		367.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		859.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		40.09	(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)		1,187.31	(5)



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61 - Building Reserve Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	14,587.87	14,969.52
1130	Tax Title and Property Sales	7.50	17.20
1190	Penalties and Interest on Taxes	150.52	195.67
1510	Interest Earnings	517.34	352.42
1900	Other Revenue from Local Sources	14.00	0.00
3440	State HB20/SB417 Prop Tax Reimb	303.36	283.42
3444	State School Block Grant	1,805.35	0.00
3445	State Combined Fund School Block Grant	0.00	3,564.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>17,385.94</u>	<u>19,382.56</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
4XXX	Facilities Acquisition and Construction Services		
	4XX Purchased Property Services	0.00	18145.00
	7XX Property and Equipment Acquisition	0.00	32810.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>50,955.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance		54,723.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		19,382.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		50,955.00	(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)		23,150.58	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2003 Value	2004 Value
1700 Student Extracurricular Activity Receipts	15,082.88	18,855.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15,082.88	18,855.03

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

PRC Program Function Object	2003 Value	2004 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	17,608.78	25,390.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	17,608.78	25,390.73

Schedule of Changes Worksheet

Beginning Fund Balance	17,307.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,855.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	25,390.73	(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)	10,771.72	(5)



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Fund	Account	Description	2003 Value	2004 Value
XX	XXX 26XX	41X Energy Utility Services	26,140.99	36,057.44
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	49,678.10	40,718.42
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	30,176.82
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	30,176.82

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,058.94
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	43,454.62
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	85,042.02
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	64,280.69	0.00	0.00	0.00	
280	1XXX	2XX	13,671.45	0.00	0.00	0.00	
280	1XXX	3XX	3,984.45	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	795.37	0.00	0.00	0.00	
280	1XXX	6XX	2,310.06	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			85,042.02	0.00	0.00	0.00	85,042.02



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Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

** Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY04.*



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Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Buildings	1,004,472.51	46,898.42	0.00	1,051,370.93
Machinery And Equipment	776,294.09	36,658.02	0.00	812,952.11
Totals at historical cost	1,780,766.60	83,556.44	0.00	1,864,323.04
Governmental activities, capital assets, net	1,780,766.60	83,556.44	0.00	1,864,323.04

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

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



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2003)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2004) [a + b - c - d]	Current Portion Due FY2005	Long-Term Portion Due FY2006-
Governmental Activities *							
Compensated Absences	29,222.04	0.00	0.00	13,927.05	15,294.99	0.00	15,294.99
Total Governmental Activity							
Long-Term Liabilities	29,222.04	0.00	0.00	13,927.05	15,294.99	0.00	15,294.99

* 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.