



Trustees' Financial Summary

FY2003-04

Submit ID: 0021-01977487

02 Big Horn County

0021 Pryor 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 Mona Peterson

Phone #: (406) 259-7329

(Signature)

(Date)

Chair, Board of Trustees Carlson Goes Ahead

(Signature)

(Date)

County Superintendent Gary Hickey

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

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 #
401	Title I Improving Basic Programs	FEDERAL	0200213104	84.010A
402	Title I Improving Basic Programs	FEDERAL	0200213104	84.010A
403	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0200211404	84.367
404	Title II, Part D, Ed Technology	FEDERAL	0200216004	84.318
407	Miscellaneous Direct Federal Grant	FEDERAL	Counseling	unknown
408	Reading Excellence Act	FEDERAL	0200213302	84.338
409	Vo Ed Carl Perkins Basic Grant	FEDERAL	0212148104BG	84.048A
410	Jobs for Montana Graduates	STATE	2003-2004	State
411	GEAR UP	FEDERAL	2003-2004	84.334
412	Johnson O'Malley (JOM)	FEDERAL	2003-2004	15.130
414	Title III Part A English Language Acquisition	FEDERAL	4307824104A	84.365A
417	Vision Quest	LOCAL	2003-2004	
418	Unknown	LOCAL	Prior Period	
434	21st Century Community Learning	FEDERAL	S287A000075	84.287
501	Laura Bush Foundation	LOCAL	2133749	

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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)	28,706.52	-5,367.72		2,912.47
02	Taxes Receivable - Real and Personal (120-149)	4,722.71	457.10	3.12	
03	Taxes Receivable - Protested (150-159)	102.46	4.69		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		8,999.90		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	33,531.69	4,093.97	3.12	2,912.47
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4,825.17	461.79	3.12	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	4,825.17	461.79	3.12	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	28,706.52	3,632.18		2,912.47
52	TOTAL FUND BALANCE/EQUITY	28,706.52	3,632.18		2,912.47
53	TOTAL LIABILITIES AND FUND BALANCE	33,531.69	4,093.97	3.12	2,912.47

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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)		46,808.61	-130,751.65	
02	Taxes Receivable - Real and Personal (120-149)				12.81
03	Taxes Receivable - Protested (150-159)				.04
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			138,882.11	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		46,808.61	8,130.46	12.85
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			1,830.46	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				12.85
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			1,830.46	12.85
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		46,808.61	6,300.00	
52	TOTAL FUND BALANCE/EQUITY		46,808.61	6,300.00	
53	TOTAL LIABILITIES AND FUND BALANCE		46,808.61	8,130.46	12.85

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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)			2,979.22	
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			2,979.22	
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)			2,979.22	
52	TOTAL FUND BALANCE/EQUITY			2,979.22	
53	TOTAL LIABILITIES AND FUND BALANCE			2,979.22	

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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)			234,309.01	
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			234,309.01	
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)			234,309.01	
52	TOTAL FUND BALANCE/EQUITY			234,309.01	
53	TOTAL LIABILITIES AND FUND BALANCE			234,309.01	

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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)	840.80	1,065.19		
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	840.80	1,065.19		
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)	840.80	1,065.19		
52	TOTAL FUND BALANCE/EQUITY	840.80	1,065.19		
53	TOTAL LIABILITIES AND FUND BALANCE	840.80	1,065.19		

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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)				
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				
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)				
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		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)				
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)				
45	Assets Held in Trusts				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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



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



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



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01 - General Fund

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

PRC Revenue		2003 Value	2004 Value
1111	District Levy - Real Property	32,086.09	31,888.22
1112	District Levy - Personal Property	1,087.50	768.22
1190	Penalties and Interest on Taxes	572.73	579.77
1900	Other Revenue from Local Sources	0.70	0.00
3110	Direct State Aid	155,585.95	150,843.01
3115	State Spec Ed Allowable Cost Pymt to Districts	31,510.50	19,882.22
3120	State Guaranteed Tax Base Aid	94,178.25	94,710.84
3440	State HB20/SB417 Prop Tax Reimb	2,163.30	1,905.03
3444	State School Block Grant	5,050.34	5,155.09
6100	Material Prior Period Revenue Adjustments	958.39	305.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>323,193.75</u>	<u>306,037.54</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	160,429.21	157922.99
2XX	Personal Services - Employee Benefits	11,812.41	11898.54
23XX	Support Services - General Administration		
2XX	Personal Services - Employee Benefits	2,699.23	.00
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	43,701.55	25200.00
2XX	Personal Services - Employee Benefits	1,557.44	8873.87
25XX	Support Services - Business		
1XX	Personal Services - Salaries	38,681.65	42734.98
2XX	Personal Services - Employee Benefits	4,420.73	3341.71
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	28,958.99	32939.27
2XX	Personal Services - Employee Benefits	5,132.23	4735.31
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	15,327.92	10676.60
2XX	Personal Services - Employee Benefits	416.81	181.49
910	Food Services		
31XX	Food Services		
1XX	Personal Services - Salaries	7,706.61	.00
2XX	Personal Services - Employee Benefits	796.80	.00



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01 - General Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	321,641.58	298,504.76
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Schedule of Changes Worksheet

Beginning Fund Balance		21,173.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		306,037.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		298,504.76	(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)		28,706.52	(5)



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10 - Transportation Fund

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

PRC Revenue		2003 Value	2004 Value
1111	District Levy - Real Property	3,164.72	2,017.76
1112	District Levy - Personal Property	197.45	59.79
1190	Penalties and Interest on Taxes	63.45	63.11
1900	Other Revenue from Local Sources	193.25	0.00
2220	County On-Schedule Trans Reimb	6,183.60	8,851.55
3210	State On-Schedule Trans Reimb	6,183.61	8,851.55
3440	State HB20/SB417 Prop Tax Reimb	238.94	96.83
3444	State School Block Grant	1,505.30	768.26
6100	Material Prior Period Revenue Adjustments	357.12	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>18,087.44</u>	<u>20,708.85</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		
1XX	Personal Services - Salaries	5,185.20	9743.39
2XX	Personal Services - Employee Benefits	39.53	1891.26
4XX	Purchased Property Services	2,530.75	1316.02
6XX	Supplies and Materials	10,930.57	3655.89
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>18,686.05</u>	<u>16,606.56</u>

Schedule of Changes Worksheet

Beginning Fund Balance					-470.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					20,708.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					16,606.56	(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)					3,632.18	(5)



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11 - Bus Depreciation Fund

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

PRC Program Function Object	2003 Value	2004 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	8.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	8.20

Schedule of Changes Worksheet

Beginning Fund Balance		8.20 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		0.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		8.20 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (5)



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12 - School Food Services Fund

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

PRC Revenue	2003 Value	2004 Value
1611 National School Lunch Program	2,227.00	328.50
4550 Federal Child Nutrition	38,647.65	44,554.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	40,874.65	44,882.55

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

PRC Program Function Object	2003 Value	2004 Value
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	50,461.62	45,536.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	50,461.62	45,536.26

Schedule of Changes Worksheet

Beginning Fund Balance	3,566.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44,882.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	45,536.26	(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)	2,912.47	(5)



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14 - Retirement Fund

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

PRC Revenue		2003 Value	2004 Value
2240	County Retirement Distribution	80,000.00	80,000.00
6100	Material Prior Period Revenue Adjustments	119.17	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>80,119.17</u>	<u>80,000.00</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		
	2XX Personal Services - Employee Benefits	32,656.15	25579.22
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	0.00	1105.20
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	6,788.47	3810.43
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	6,020.42	5907.24
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	4,498.40	4511.62
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	805.45	1444.84
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	2,380.99	1723.45
430	Title II, Part A, Teacher & Principal Training & Recruiting		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	4,363.30	.00
434	Title IV, Part B, 21st Century Community Learning Center		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	8,436.30	.00
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	53.37	.00
910	Food Services		
31XX	Food Services		
	2XX Personal Services - Employee Benefits	3,727.32	3298.74



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14 - Retirement Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	69,730.17	47,380.74
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Schedule of Changes Worksheet

Beginning Fund Balance	14,189.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	80,000.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	47,380.74	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	46,808.61	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
401 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	138,209.52
402 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	26,134.38
403 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	40,511.18
404 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	3,162.41
407 Miscellaneous Direct Federal Grant	
4100 Federal Miscellaneous Grants - Direct from Feds	127,818.36
408 Reading Excellence Act	
4650 Federal Miscellaneous Grants from OPI	109,329.99
409 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	4,232.42
410 Jobs for Montana Graduates	
3290 State - Other State Grants	2,432.94
411 GEAR UP	
4710 GEAR UP	17,804.34
412 Johnson O'Malley (JOM)	
4140 Federal Johnson O'Malley (JOM)	16,286.08
414 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	3,162.18
417 Vision Quest	
1900 Other Revenue from Local Sources	1,300.00
434 21st Century Community Learning	
4100 Federal Miscellaneous Grants - Direct from Feds	31,778.83
501 Laura Bush Foundation	
1900 Other Revenue from Local Sources	5,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	527,162.63

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

PRC Program Function Object	2004 Value
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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
401 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	72268.67
2XX Personal Services - Employee Benefits	15877.15
6XX Supplies and Materials	50063.70
	138,209.52
401 Subtotal	138,209.52
402 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	16178.15
2XX Personal Services - Employee Benefits	2867.92
6XX Supplies and Materials	7088.31
	26,134.38
402 Subtotal	26,134.38
403 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	28595.00
2XX Personal Services - Employee Benefits	9441.18
6XX Supplies and Materials	2475.00
	40,511.18
403 Subtotal	40,511.18
404 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	900.00
2XX Personal Services - Employee Benefits	165.41
6XX Supplies and Materials	2097.00
	3,162.41
404 Subtotal	3,162.41
407 Miscellaneous Direct Federal Grant	
410 Miscellaneous Federal Grants Direct from Feds	
21XX Support Services - Students	
1XX Personal Services - Salaries	69194.94
2XX Personal Services - Employee Benefits	14762.31



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
410 Miscellaneous Federal Grants Direct from Feds	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	12513.44
5XX Other Purchased Services	2847.61
6XX Supplies and Materials	28500.06
	127,818.36
407 Subtotal	
408 Reading Excellence Act	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	36308.32
2XX Personal Services - Employee Benefits	8455.88
3XX Purchased Professional and Technical Services	10971.80
5XX Other Purchased Services	3750.19
6XX Supplies and Materials	49843.80
	109,329.99
408 Subtotal	
409 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
4XX Purchased Property Services	386.00
6XX Supplies and Materials	3846.42
	4,232.42
409 Subtotal	
410 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
5XX Other Purchased Services	2214.44
6XX Supplies and Materials	218.50
	2,432.94
410 Subtotal	
411 GEAR UP	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	1135.28
2XX Personal Services - Employee Benefits	196.37
5XX Other Purchased Services	3277.43



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
471 GEAR UP	
1XXX Instruction	
6XX Supplies and Materials	7995.43
7XX Property and Equipment Acquisition	5199.83
	17,804.34
411 Subtotal	
412 Johnson O'Malley (JOM)	
414 Federal Johnson O'Malley (JOM)	
1XXX Instruction	
1XX Personal Services - Salaries	13176.00
2XX Personal Services - Employee Benefits	2049.65
5XX Other Purchased Services	206.20
7XX Property and Equipment Acquisition	854.23
	16,286.08
412 Subtotal	
414 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Languag	
1XXX Instruction	
1XX Personal Services - Salaries	2811.51
2XX Personal Services - Employee Benefits	350.67
	3,162.18
414 Subtotal	
418 Unknown	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	18005.42
434 21st Century Community Learning	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	18873.32
2XX Personal Services - Employee Benefits	2981.81
3XX Purchased Professional and Technical Services	200.00
5XX Other Purchased Services	3582.44
6XX Supplies and Materials	6141.26
	31,778.83
434 Subtotal	



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15 - Miscellaneous Programs Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	538,868.05
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Schedule of Changes Worksheet

Beginning Fund Balance	18,005.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	527,162.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	538,868.05	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b) 0.00		
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,300.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
401 Title I Improving Basic Programs	138,209.52	138,209.52	0.00
402 Title I Improving Basic Programs	26,134.38	26,134.38	0.00
403 Title II, Part A, Teacher/Principal Train/Recruit	40,511.18	40,511.18	0.00
404 Title II, Part D, Ed Technology	3,162.41	3,162.41	0.00
407 Miscellaneous Direct Federal Grant	127,818.36	127,818.36	0.00
408 Reading Excellence Act	109,329.99	109,329.99	0.00
409 Vo Ed Carl Perkins Basic Grant	4,232.42	4,232.42	0.00
410 Jobs for Montana Graduates	2,432.94	2,432.94	0.00
411 GEAR UP	17,804.34	17,804.34	0.00
412 Johnson O'Malley (JOM)	16,286.08	16,286.08	0.00
414 Title III Part A English Language Acquisition	3,162.18	3,162.18	0.00
417 Vision Quest	1,300.00	0.00	1,300.00
418 Unknown	0.00	18,005.42	-18,005.42
434 21st Century Community Learning	31,778.83	31,778.83	0.00
501 Laura Bush Foundation	5,000.00	0.00	5,000.00
Total	527,162.63	538,868.05	-11,705.42



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17 - Adult Education Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	19.65	5.08
1112 District Levy - Personal Property	4.32	0.51
1190 Penalties and Interest on Taxes	3.09	1.49
3444 State School Block Grant	43.24	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	70.30	7.08

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

PRC Program Function Object	2003 Value	2004 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	723.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	723.93

Schedule of Changes Worksheet

Beginning Fund Balance	716.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	723.93	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (5)



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20 - Lease-Rental Fund

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

PRC Revenue	2003 Value	2004 Value
1910 Rentals	12,458.23	16,808.65
6100 Material Prior Period Revenue Adjustments	0.00	3.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	12,458.23	16,811.98

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	8,896.24	15607.96
6XX Supplies and Materials	0.00	1786.79
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,896.24	17,394.75

Schedule of Changes Worksheet

Beginning Fund Balance	3,561.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,811.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,394.75	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	2,979.22	(5)



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26 - Impact Aid Fund

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

PRC Revenue		2003 Value	2004 Value
1900	Other Revenue from Local Sources	0.00	18.94
4820	Federal Impact Aid - Title VIII	296,655.22	310,188.07
6100	Material Prior Period Revenue Adjustments	3,261.36	2,456.45
9710	Residual Equity Transfers In	0.00	732.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>299,916.58</u>	<u>313,395.59</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	49,798.59	4142.55
2XX	Personal Services - Employee Benefits	1,116.11	684.68
5XX	Other Purchased Services	0.00	163.99
6XX	Supplies and Materials	105.16	9983.64
810	Dues and Fees	1,080.04	.00
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	0.00	7773.45
2XX	Personal Services - Employee Benefits	0.00	45.09
3XX	Purchased Professional and Technical Services	0.00	17399.40
4XX	Purchased Property Services	0.00	955.04
5XX	Other Purchased Services	2,634.41	1450.00
6XX	Supplies and Materials	350.06	150.15
810	Dues and Fees	10,785.38	.00
8XX	Other Expenditures	51,344.51	395.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	75.51	.00
2XX	Personal Services - Employee Benefits	0.00	21.82
3XX	Purchased Professional and Technical Services	16,380.37	.00
6XX	Supplies and Materials	30.00	94.90
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	0.00	510.00
2XX	Personal Services - Employee Benefits	18.55	39.79
3XX	Purchased Professional and Technical Services	45.00	991.00
4XX	Purchased Property Services	28,745.05	19300.70
5XX	Other Purchased Services	15,959.74	20091.20
6XX	Supplies and Materials	6,518.06	8335.74
810	Dues and Fees	19,043.48	.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	0.00	255.42



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26 - Impact Aid 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				
	27XX	Student Transportation Services			
		4XX	Purchased Property Services	0.00	378.69
		7XX	Property and Equipment Acquisition	1,100.00	.00
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		830	Special Assessments	5,599.57	18339.96
280	Special Education - Local and State				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	80.55	15.53
		6XX	Supplies and Materials	162.50	.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	0.00	2863.80
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		5XX	Other Purchased Services	543.78	.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	16,288.39	24431.98
		2XX	Personal Services - Employee Benefits	882.23	2225.93
		4XX	Purchased Property Services	0.00	358.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>228,687.04</u>	<u>141,397.95</u>



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26 - Impact Aid Fund

Schedule of Changes Worksheet

Beginning Fund Balance					62,311.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					313,395.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					141,397.95	(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)					234,309.01	(5)



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28 - Technology Fund

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

PRC Revenue	2003 Value	2004 Value
4650 Federal Miscellaneous Grants from OPI	0.00	840.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	840.80

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 6XX Supplies and Materials	0.00	1644.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,644.68

Schedule of Changes Worksheet

Beginning Fund Balance	1,644.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	840.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,644.68	(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)	840.80	(5)



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29 - Flexibility Fund

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

PRC Revenue	2003 Value	2004 Value
3282 State Flexibility Fund Allocation	2,191.99	0.00
3445 State Combined Fund School Block Grant	0.00	44.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,191.99	44.13

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		
6XX Supplies and Materials	0.00	1,170.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,170.93

Schedule of Changes Worksheet

Beginning Fund Balance		2,191.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		44.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,170.93	(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)		1,065.19	(5)



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Fund	Account	Description	2003 Value	2004 Value
XX	XXX 26XX	41X Energy Utility Services	18,796.43	32,059.19
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	6,869.52
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	6,869.52

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,289.84
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	9,892.11
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	13,737.42
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
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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.



Trustees' Financial Summary

FY2003-04

Submit ID: 0021-01977487

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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	10,676.60	0.00	0.00	0.00	
280	1XXX	2XX	181.49	0.00	0.00	15.53	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	2,863.80	
Totals			10,858.09	0.00	0.00	2,879.33	13,737.42



Trustees' Financial Summary

FY2003-04

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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.*



Trustees' Financial Summary

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Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Land	10,650.00	0.00	0.00	10,650.00
Buildings	850,801.41	0.00	0.00	850,801.41
Machinery And Equipment	177,224.97	0.00	0.00	177,224.97
Totals at historical cost	1,038,676.38	0.00	0.00	1,038,676.38
Governmental activities, capital assets, net	1,038,676.38	0.00	0.00	1,038,676.38

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

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



Trustees' Financial Summary

FY2003-04

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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	142,672.46	13,621.23	0.00	0.00	156,293.69	0.00	156,293.69
Loans Payable	9,194.25	0.00	0.00	0.00	9,194.25	0.00	9,194.25
Total Governmental Activity							
Long-Term Liabilities	151,866.71	13,621.23	0.00	0.00	165,487.94	0.00	165,487.94

* 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.