



Trustees' Financial Summary

FY2003-04

Submit ID: 0069-98736396

05 Carbon County

0069 Roberts K-12 Schools

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 Andrea Gebhardt

Phone #: (406) 445-2421

(Signature)

(Date)

Chair, Board of Trustees Joe Niemi

(Signature)

(Date)

County Superintendent Jerry Scott

(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 #
002	Miscellaneous	LOCAL		
329	Jobs for Montana Graduates	STATE	329	State
390	Vo Ed Business/Marketing	STATE	390	State
410	Miscellaneous Direct Federal Grant	FEDERAL	410	unknown
420	Title I, Part A, Accountability	FEDERAL	420	84.348A
430	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	430	84.367
431	Title II, Part D, Ed Technology	FEDERAL	431	84.318
433	Title IV Safe and Drug-Free Schools	FEDERAL	433	84.186A
435	Title V, Part A, Innovative Programs	FEDERAL	435	84.298
437	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	437	84.358B
451	Title I, Part A, Accountability	FEDERAL	451	84.348A
456	IDEA Part B	FEDERAL	456	84.027
472	Vo Ed Carl Perkins Basic Grant	FEDERAL	472	84.048A
570	Resource Transfers Dist/Coops	LOCAL		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)	81,793.00	4,300.94	205,449.00	-6,806.00
02	Taxes Receivable - Real and Personal (120-149)	16,600.00	3,638.00	5,120.00	
03	Taxes Receivable - Protested (150-159)	1,724.00	510.00	563.00	
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	100,117.00	8,448.94	211,132.00	-6,806.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	816.00			26.00
25	Deferred Revenue (680)	18,324.00	4,148.00	5,683.00	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	19,140.00	4,148.00	5,683.00	26.00
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	80,977.00	4,300.94	205,449.00	-6,832.00
52	TOTAL FUND BALANCE/EQUITY	80,977.00	4,300.94	205,449.00	-6,832.00
53	TOTAL LIABILITIES AND FUND BALANCE	100,117.00	8,448.94	211,132.00	-6,806.00

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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)		40,863.00	-7,892.00	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)			9,279.00	
05	Due From Other Governments (180)			7,950.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		40,863.00	9,337.00	
LIABILITIES					
21	Payable to Other Funds (601-606)			1,834.00	
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			509.00	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			2,343.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		40,863.00	6,994.00	
52	TOTAL FUND BALANCE/EQUITY		40,863.00	6,994.00	
53	TOTAL LIABILITIES AND FUND BALANCE		40,863.00	9,337.00	

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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)	2,870.00			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,870.00			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	2,870.00			
52	TOTAL FUND BALANCE/EQUITY	2,870.00			
53	TOTAL LIABILITIES AND FUND BALANCE	2,870.00			



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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)	4,542.00	2,683.00		33,355.00
02	Taxes Receivable - Real and Personal (120-149)				10,633.00
03	Taxes Receivable - Protested (150-159)				1,178.00
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	4,542.00	2,683.00		45,166.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				11,811.00
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				11,811.00
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)	4,542.00	2,683.00		33,355.00
52	TOTAL FUND BALANCE/EQUITY	4,542.00	2,683.00		33,355.00
53	TOTAL LIABILITIES AND FUND BALANCE	4,542.00	2,683.00		45,166.00

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,325.00			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
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	4,325.00			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
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)	4,325.00			
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	4,325.00			
53	TOTAL LIABILITIES AND FUND BALANCE	4,325.00			



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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)	73,236.00		26,337.16	
04	Receivables from Other Funds (160-179)			1,834.00	
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	73,236.00		28,171.16	
LIABILITIES					
21	Payable to Other Funds (601-606)			9,279.00	
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			9,279.00	
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)	73,236.00		18,892.16	
52	TOTAL FUND BALANCE/EQUITY	73,236.00		18,892.16	
53	TOTAL LIABILITIES AND FUND BALANCE	73,236.00		28,171.16	



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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)				
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
1110	District Tax Levy	115,476.64	111,487.00
1190	Penalties and Interest on Taxes	1,225.12	2,006.00
1510	Interest Earnings	2,404.32	1,445.00
1900	Other Revenue from Local Sources	10,659.80	5,660.00
1920	Contributions/Donations from Private Sources	4,324.95	0.00
3110	Direct State Aid	470,764.42	459,792.30
3115	State Spec Ed Allowable Cost Pymt to Districts	21,572.74	20,003.18
3120	State Guaranteed Tax Base Aid	240,212.33	215,714.79
3302	State Payment in Lieu of Taxes - FWP	157.38	401.00
3440	State HB20/SB417 Prop Tax Reimb	3,478.23	2,698.00
3444	State School Block Grant	27,606.16	28,178.77
6100	Material Prior Period Revenue Adjustments	0.00	-16,693.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		897,882.09	830,693.04

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	400,025.85	423113.00
2XX	Personal Services - Employee Benefits	41,346.14	30130.00
3XX	Purchased Professional and Technical Services	419.85	350.00
4XX	Purchased Property Services	1,503.83	4696.00
5XX	Other Purchased Services	12,735.88	17083.00
6XX	Supplies and Materials	36,589.30	15863.00
810	Dues and Fees	10,549.43	.00
8XX	Other Expenditures	0.00	2500.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	15,101.52	15335.00
2XX	Personal Services - Employee Benefits	2,035.12	2036.00
3XX	Purchased Professional and Technical Services	0.00	181.00
6XX	Supplies and Materials	71.50	29.00
810	Dues and Fees	0.00	60.00
222X	Educational Media Services		
6XX	Supplies and Materials	797.11	437.00
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	52,342.19	54292.00
2XX	Personal Services - Employee Benefits	7,671.22	10114.00
3XX	Purchased Professional and Technical Services	150.00	30.00
5XX	Other Purchased Services	2,219.73	3023.00



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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			
		6XX	Supplies and Materials	6,735.30	2938.00
		810	Dues and Fees	834.15	.00
		8XX	Other Expenditures	0.00	584.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	0.00	890.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	25,775.52	35820.00
		2XX	Personal Services - Employee Benefits	8,202.05	6485.00
		3XX	Purchased Professional and Technical Services	1,083.84	4618.00
		4XX	Purchased Property Services	5,938.11	1005.00
		5XX	Other Purchased Services	4,827.64	9680.00
		6XX	Supplies and Materials	8,878.84	4260.00
		810	Dues and Fees	1,995.00	.00
		8XX	Other Expenditures	0.00	7980.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	37,679.28	45832.00
		2XX	Personal Services - Employee Benefits	4,160.41	5942.00
		3XX	Purchased Professional and Technical Services	2,860.00	.00
		4XX	Purchased Property Services	38,984.02	41150.00
		5XX	Other Purchased Services	10,781.95	14929.00
		6XX	Supplies and Materials	474.63	8590.00
		810	Dues and Fees	1,239.50	.00
		8XX	Other Expenditures	0.00	1457.00
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	0.00	6900.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	36,082.91	28679.00
		2XX	Personal Services - Employee Benefits	2,922.89	3412.00
		3XX	Purchased Professional and Technical Services	640.00	.00
		5XX	Other Purchased Services	426.16	.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	4,130.70	2092.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	5,144.33	6459.00
		2XX	Personal Services - Employee Benefits	241.33	256.00



Trustees' Financial Summary

FY2003-04

Submit ID: 0069-98736396

05 Carbon County

0069 Roberts K-12 Schools

01 - General Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	25,580.00	34554.00
		2XX	Personal Services - Employee Benefits	91.65	154.00
		3XX	Purchased Professional and Technical Services	135.00	.00
		4XX	Purchased Property Services	3,477.22	.00
		5XX	Other Purchased Services	1,566.84	683.00
		6XX	Supplies and Materials	18,919.68	5475.00
		810	Dues and Fees	4,038.00	2585.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	12,892.75	856.00
		2XX	Personal Services - Employee Benefits	612.51	42.00
		4XX	Purchased Property Services	648.52	.00
		6XX	Supplies and Materials	15,852.75	5000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>877,412.15</u>	<u>868,579.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance					149,840.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					830,693.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					868,579.00	(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	30,977.13	(4b)	-30,977.13	
					-30,977.13	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					80,977.35	(5)

Line 5 (80,977.35) does not match line 52 (80,977.00) on the Balance Sheet!!!



Trustees' Financial Summary

FY2003-04

Submit ID: 0069-98736396

05 Carbon County

0069 Roberts K-12 Schools

10 - Transportation Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	12,586.66	29,244.00
1190	Penalties and Interest on Taxes	66.19	221.00
1510	Interest Earnings	378.35	9.00
1900	Other Revenue from Local Sources	0.00	332.00
2220	County On-Schedule Trans Reimb	16,191.58	13,705.00
3210	State On-Schedule Trans Reimb	16,749.91	14,793.40
3440	State HB20/SB417 Prop Tax Reimb	536.57	206.00
3444	State School Block Grant	1,821.90	929.85
6100	Material Prior Period Revenue Adjustments	0.00	12,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>48,331.16</u>	<u>71,440.25</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	4,477.55	6000.00
2XX	Personal Services - Employee Benefits	940.81	1875.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	2,234.26	2912.00
2XX	Personal Services - Employee Benefits	932.73	1862.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	26,242.85	27734.00
2XX	Personal Services - Employee Benefits	1,198.43	1208.00
4XX	Purchased Property Services	2,465.42	455.00
5XX	Other Purchased Services	95.36	220.00
6XX	Supplies and Materials	8,285.24	7977.00
7XX	Property and Equipment Acquisition	12,000.00	24596.00
810	Dues and Fees	260.00	.00
8XX	Other Expenditures	0.00	290.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>59,132.65</u>	<u>75,129.00</u>



Trustees' Financial Summary

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05 Carbon County

0069 Roberts K-12 Schools

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						7,990.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						71,440.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						75,129.00	(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)						4,301.25	(5)

Line 5 (4,301.25) does not match line 52 (4,300.94) on the Balance Sheet!!!



Trustees' Financial Summary

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05 Carbon County

0069 Roberts K-12 Schools

11 - Bus Depreciation Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	28,968.71	35,197.00
1190	Penalties and Interest on Taxes	458.72	607.00
1510	Interest Earnings	3,177.28	2,121.00
3440	State HB20/SB417 Prop Tax Reimb	867.60	718.00
3444	State School Block Grant	11,727.22	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>45,199.53</u>	<u>38,643.00</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		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	64,760.40	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>64,760.40</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance		166,805.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		38,643.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
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)		205,448.85	(5)

Line 5 (205,448.85) does not match line 52 (205,449.00) on the Balance Sheet!!!



Trustees' Financial Summary

FY2003-04

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05 Carbon County

0069 Roberts K-12 Schools

12 - School Food Services Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	14.18	17.00
1611 National School Lunch Program	0.00	28,113.00
1621 Lunch Sales	23,271.42	0.00
1900 Other Revenue from Local Sources	5.00	444.00
4550 Federal Child Nutrition	15,739.32	13,362.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	39,029.92	41,936.00

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	9,311.39	24407.00
2XX Personal Services - Employee Benefits	2,849.90	5065.00
4XX Purchased Property Services	767.29	1279.00
6XX Supplies and Materials	12,682.97	24696.00
8XX Other Expenditures	77.50	60.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	25,689.05	55,507.00



Trustees' Financial Summary

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05 Carbon County

0069 Roberts K-12 Schools

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance					6,738.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					41,936.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					55,507.00	(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)					-6,832.24	(5)

Line 5 (-6,832.24) does not match line 52 (-6,832.00) on the Balance Sheet!!!



Trustees' Financial Summary

FY2003-04

Submit ID: 0069-98736396

05 Carbon County

0069 Roberts K-12 Schools

14 - Retirement Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	773.14	352.00
2240	County Retirement Distribution	111,176.78	116,867.00
6100	Material Prior Period Revenue Adjustments	0.00	-1.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>111,949.92</u>	<u>117,218.00</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	59,603.45	61512.00
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	31.68	32.00
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	8,410.78	9221.00
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	0.00	130.00
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	4,040.81	5504.00
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	5,413.04	6620.00
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	3,700.44	3852.00
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	5,230.75	4541.00
62XX	Resources Transferred to Other School Districts or Cooper		
	920 Resources Transferred to Other School Districts or Cooper	0.00	21339.00
420	Title I, Part A, Improving Basic Programs		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	12.00
421	Title I, Part A, Accountability		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	3.00



Trustees' Financial Summary

FY2003-04

Submit ID: 0069-98736396

05 Carbon County

0069 Roberts K-12 Schools

14 - Retirement Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	1,434.44	.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	751.39	928.00
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	3,127.26	4112.00
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	0.00	3683.00
920	Enterprise or Internal Service Programs				
	32XX	Enterprise Services			
		2XX	Personal Services - Employee Benefits	3,222.00	.00
999	Undistributed				
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	20,874.00	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>115,840.04</u>	<u>121,489.00</u>



Trustees' Financial Summary

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05 Carbon County

0069 Roberts K-12 Schools

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					45,133.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					117,218.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					121,489.00	(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)					40,862.10	(5)

Line 5 (40,862.10) does not match line 52 (40,863.00) on the Balance Sheet!!!



Trustees' Financial Summary

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05 Carbon County

0069 Roberts K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
002 Miscellaneous	
1900 Other Revenue from Local Sources	740.00
6100 Material Prior Period Revenue Adjustments	11,714.00
002 Subtotal	12,454.00
077	
4100 Federal Miscellaneous Grants - Direct from Feds	4,832.00
101	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	10,759.00
103	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	977.00
108	
4720 Carl Perkins (Federal Vo-Ed) - Tech Prep	1,519.00
112	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	7,197.00
201	
3900 State Career & Technical Ed Entitlement	995.00
204	
4350 Title V, Part A, Innovative Programs	1,592.00
210	
4310 Title II, Part D, Educational Technology	455.00
211	
5700 Resources Transferred from Other School Districts or Cooperatives	2,680.00
329 Jobs for Montana Graduates	
3290 State - Other State Grants	3,300.00
430 Title II, Part A, Teacher/Principal Train/Recruit	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	21,038.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	67,798.00

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

PRC Program Function Object	2004 Value
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Trustees' Financial Summary

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0069 Roberts K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
002 Miscellaneous	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	2643.00
329 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	2988.00
390 Vo Ed Business/Marketing	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
5XX Other Purchased Services	300.00
6XX Supplies and Materials	600.00
390 Subtotal	900.00
410 Miscellaneous Direct Federal Grant	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
4XX Purchased Property Services	4832.00
420 Title I, Part A, Accountability	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	6929.00
2XX Personal Services - Employee Benefits	1071.00
5XX Other Purchased Services	448.00
6XX Supplies and Materials	2310.00
420 Subtotal	10,758.00
430 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
5XX Other Purchased Services	6747.00
6XX Supplies and Materials	350.00
8XX Other Expenditures	100.00



Trustees' Financial Summary

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0069 Roberts K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
430 Subtotal	7,197.00
431 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	455.00
433 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
3XX Purchased Professional and Techical Services	879.00
6XX Supplies and Materials	98.00
433 Subtotal	977.00
435 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
810 Dues and Fees	1592.00
437 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
6XX Supplies and Materials	21038.00
456 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	2680.00
472 Vo Ed Carl Perkins Basic Grant	
472 Carl Perkins (Fedeal Vo-Ed) - Tech Prep	
1XXX Instruction	
5XX Other Purchased Services	40.00
6XX Supplies and Materials	1479.00
472 Subtotal	1,519.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 57,579.00



Trustees' Financial Summary

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05 Carbon County

0069 Roberts K-12 Schools

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						-115.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						67,798.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						57,579.00	(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	3,109.34	(4b)		-3,109.34	
						-3,109.34	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						6,993.84	(5)

Line 5 (6,993.84) does not match line 52 (6,994.00) on the Balance Sheet!!!

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 Miscellaneous	12,454.00	2,643.00	9,811.00
329 Jobs for Montana Graduates	3,300.00	2,988.00	312.00
390 Vo Ed Business/Marketing	0.00	900.00	-900.00
410 Miscellaneous Direct Federal Grant	0.00	4,832.00	-4,832.00
420 Title I, Part A, Accountability	0.00	10,758.00	-10,758.00
430 Title II, Part A, Teacher/Principal Train/Recruit	21,038.00	7,197.00	13,841.00
431 Title II, Part D, Ed Technology	0.00	455.00	-455.00
433 Title IV Safe and Drug-Free Schools	0.00	977.00	-977.00
435 Title V, Part A, Innovative Programs	0.00	1,592.00	-1,592.00
437 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	0.00	21,038.00	-21,038.00
456 IDEA Part B	0.00	2,680.00	-2,680.00
472 Vo Ed Carl Perkins Basic Grant	0.00	1,519.00	-1,519.00
Total	36,792.00	57,579.00	-20,787.00



Trustees' Financial Summary

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18 - Traffic Education Fund

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

PRC Revenue	2003 Value	2004 Value
1311 Driver's Education Fees	1,000.00	2,700.00
1510 Interest Earnings	1.16	22.00
3260 State Driver's Education Reimbursement	850.14	69.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,851.30	2,791.00

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	166.00
8XX Other Expenditures	520.00	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	520.00	166.00

Schedule of Changes Worksheet

Beginning Fund Balance	245.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,791.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	166.00	(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)	2,870.33	(5)

Line 5 (2,870.33) does not match line 52 (2,870.00) on the Balance Sheet!!!



Trustees' Financial Summary

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05 Carbon County

0069 Roberts K-12 Schools

28 - Technology Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	105.03	47.00
4650 Federal Miscellaneous Grants from OPI	0.00	2,402.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>105.03</u>	<u>2,449.18</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		
5XX Other Purchased Services	2,488.23	876.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>2,488.23</u>	<u>876.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance	2,969.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,449.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	876.00	(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)	4,542.34	(5)

Line 5 (4,542.34) does not match line 52 (4,542.00) on the Balance Sheet!!!



Trustees' Financial Summary

FY2003-04

Submit ID: 0069-98736396

05 Carbon County

0069 Roberts K-12 Schools

29 - Flexibility Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	20.08	1.00
3282	State Flexibility Fund Allocation	4,635.24	0.00
6100	Material Prior Period Revenue Adjustments	0.00	2,635.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4,655.32</u>	<u>2,636.00</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		
	6XX Supplies and Materials	1,972.61	.00
	7XX Property and Equipment Acquisition	2,635.34	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>4,607.95</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				47.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				2,636.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				0.00	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				2,683.37	(5)

Line 5 (2,683.37) does not match line 52 (2,683.00) on the Balance Sheet!!!



Trustees' Financial Summary

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05 Carbon County

0069 Roberts K-12 Schools

50 - Debt Service Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	77,430.44	75,751.00
1190	Penalties and Interest on Taxes	416.61	1,138.00
1510	Interest Earnings	458.12	367.00
3120	State Guaranteed Tax Base Aid	17,728.83	28,772.45
3440	State HB20/SB417 Prop Tax Reimb	0.00	467.00
3445	State Combined Fund School Block Grant	0.00	11,970.46
6100	Material Prior Period Revenue Adjustments	0.00	1,460.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>96,034.00</u>	<u>119,925.91</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		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	40,000.00	40000.00
	850 Interest on Debt	56,560.00	54810.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>96,560.00</u>	<u>94,810.00</u>



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50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance					8,239.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					119,925.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					94,810.00	(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)					33,355.89	(5)

Line 5 (33,355.89) does not match line 52 (33,355.00) on the Balance Sheet!!!



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60 - Building Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	1,602.29	0.00
6100 Material Prior Period Revenue Adjustments	0.00	4,325.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,602.29	4,325.00

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		
7XX Property and Equipment Acquisition	760,790.39	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	760,790.39	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,325.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,325.00	(5)



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81 - Private Purpose Trust (spend interest only)

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	2,786.66	824.00
1920	Contributions/Donations from Private Sources	1,511.26	8,361.00
6100	Material Prior Period Revenue Adjustments	0.00	-5,875.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4,297.92</u>	<u>3,309.78</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		
7XX	Property and Equipment Acquisition	176,051.89	.00
890	Other Community Services		
33XX	Community Services		
870	Student Scholarships	5,421.73	.00
8XX	Community Services Programs		
33XX	Community Services		
870	Student Scholarships	0.00	250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>181,473.62</u>	<u>250.00</u>



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81 - Private Purpose Trust (spend interest only)

Schedule of Changes Worksheet

Beginning Fund Balance						70,176.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,309.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						250.00	(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)						73,236.22	(5)

Line 5 (73,236.22) does not match line 52 (73,236.00) on the Balance Sheet!!!



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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	83,369.92	84,734.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	83,369.92	84,734.78

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	84,734.78	94,891.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	84,734.78	94,891.68

Schedule of Changes Worksheet

Beginning Fund Balance	29,049.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	84,734.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	94,891.68	(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)	18,892.16	(5)



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Fund	Account	Description	2003 Value	2004 Value
XX	XXX 26XX	41X Energy Utility Services	28,324.14	31,554.65
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	19,013.85
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	19,013.85

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,337.95
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	27,379.95
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	34,183.00
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	28,679.00	0.00	0.00	0.00	
280	1XXX	2XX	3,412.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	2,092.00	0.00	0.00	0.00	
Totals			34,183.00	0.00	0.00	0.00	34,183.00



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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
Land	11,257.00	0.00	0.00	11,257.00
Buildings	2,085,151.00	31,496.00	0.00	2,116,647.00
Machinery And Equipment	353,724.00	0.00	0.00	353,724.00
Totals at historical cost	2,450,132.00	31,496.00	0.00	2,481,628.00
Less Accumulated depreciation for:				
Improvement Accum	0.00	345.00	0.00	345.00
Machinery And Equipment Accum	140,437.00	31,597.00	0.00	172,034.00
Total accumulated depreciation	140,437.00	31,942.00	0.00	172,379.00
Governmental activities, capital assets, net	2,309,695.00	-446.00	0.00	2,309,249.00

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

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

Depreciation by Function for FY2004	Governmental Activities	Business-Type Activities
Instruction (1XXX)	29,126.00	0.00
Support Services Staff (22XX)	175.00	0.00
Operations and Maintenance (26XX)	623.00	0.00
Transportation (27XX)	24,390.00	0.00
Food Service (31XX)	923.00	0.00
Extracurricular (34XX, 35XX)	7,546.00	0.00
Total Depreciation for FY2004	62,783.00	0.00



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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 *							
General Obligation Bonds:							
7/15/2001 Issue	587,500.00	0.00	20,000.00	0.00	567,500.00	22,500.00	545,000.00
7/15/2001 Issue	587,500.00	0.00	20,000.00	0.00	567,500.00	22,500.00	545,000.00
Compensated Absences	32,144.00	0.00	0.00	0.00	32,144.00	0.00	32,144.00
Total Governmental Activity							
Long-Term Liabilities	1,207,144.00	0.00	40,000.00	0.00	1,167,144.00	45,000.00	1,122,144.00

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

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