



Trustees' Financial Summary

FY2003-04

Submit ID: 0071-20040771

05 Carbon County
0071 Fromberg 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 Roxanne Tucker

Phone #: (406) 668-7755

(Signature)

(Date)

Chair, Board of Trustees Erin Litton

(Signature)

(Date)

County Superintendent Jerry Scott

(Signature)

(Date)

Software

Accounting Package: Softwise

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 #
280	Local Cooperative Grant	LOCAL		
296	Migrant Education	FEDERAL	0500713603B	84.011
412	Rural Education Achievement Program	FEDERAL	S358A032819	84.358A
425	Migrant Education	FEDERAL	0500713604B	84.011
910	Budget Amendment			

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	55,548.71	31,202.36	143,242.27	7,243.98
02	Taxes Receivable - Real and Personal (120-149)	16,122.46	787.83	1,336.17	
03	Taxes Receivable - Protested (150-159)	1,624.77	37.70	122.94	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		556.05		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	73,295.94	32,583.94	144,701.38	7,243.98
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	17,747.23	825.53	1,459.11	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	17,747.23	825.53	1,459.11	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	3,168.42		69,150.00	
48	Fund Balance for Budget (961-970)	52,380.29	31,758.41	74,092.27	7,243.98
52	TOTAL FUND BALANCE/EQUITY	55,548.71	31,758.41	143,242.27	7,243.98
53	TOTAL LIABILITIES AND FUND BALANCE	73,295.94	32,583.94	144,701.38	7,243.98

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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)		43,308.26	22,004.90	2,456.60
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		43,308.26	22,004.90	2,456.60
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			19,576.45	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			19,576.45	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		43,308.26	2,428.45	2,456.60
52	TOTAL FUND BALANCE/EQUITY		43,308.26	2,428.45	2,456.60
53	TOTAL LIABILITIES AND FUND BALANCE		43,308.26	22,004.90	2,456.60

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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)			8,875.73	2,289.96
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			8,875.73	2,289.96
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)			8,875.73	2,289.96
52	TOTAL FUND BALANCE/EQUITY			8,875.73	2,289.96
53	TOTAL LIABILITIES AND FUND BALANCE			8,875.73	2,289.96



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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)	1,568.91	7,313.32		
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	1,568.91	7,313.32		
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)	1,568.91	7,313.32		
52	TOTAL FUND BALANCE/EQUITY	1,568.91	7,313.32		
53	TOTAL LIABILITIES AND FUND BALANCE	1,568.91	7,313.32		

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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)	17,777.89	40,173.86		
02	Taxes Receivable - Real and Personal (120-149)		662.09		
03	Taxes Receivable - Protested (150-159)		65.68		
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	17,777.89	40,901.63		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		727.77		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		727.77		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		6,831.81		
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)	17,777.89	33,342.05		
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	17,777.89	40,173.86		
53	TOTAL LIABILITIES AND FUND BALANCE	17,777.89	40,901.63		

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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, 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
1111 District Levy - Real Property	111,613.84	119,889.47
1112 District Levy - Personal Property	3,047.18	2,066.98
1113 District Levy - Heavy Motor Vehicles	5.10	4.43
1114 District Levy - Pers Prop/Mobile Homes	60.35	4,408.99
1116 District Levy - Net and Gross Proceeds	0.00	2,369.48
1190 Penalties and Interest on Taxes	1,082.46	1,266.57
1510 Interest Earnings	1,861.25	1,199.72
1900 Other Revenue from Local Sources	0.00	521.93
1910 Rentals	0.00	250.00
3110 Direct State Aid	244,660.78	247,354.31
3115 State Spec Ed Allowable Cost Pymt to Districts	18,621.08	22,524.33
3120 State Guaranteed Tax Base Aid	121,068.00	124,148.84
3440 State HB20/SB417 Prop Tax Reimb	2,465.46	2,143.28
3444 State School Block Grant	19,161.97	19,559.43
6100 Material Prior Period Revenue Adjustments	-2.97	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	523,644.50	547,707.76

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	265,000.83	278303.93
2XX Personal Services - Employee Benefits	38,779.59	40375.32
3XX Purchased Professional and Technical Services	5,624.00	165.00
4XX Purchased Property Services	1,663.60	1771.70
5XX Other Purchased Services	1,097.94	645.00
6XX Supplies and Materials	25,591.00	14663.30
7XX Property and Equipment Acquisition	8,563.00	.00
21XX Support Services - Students		
1XX Personal Services - Salaries	0.00	13337.19
2XX Personal Services - Employee Benefits	1,080.00	3290.84
5XX Other Purchased Services	0.00	46.00
6XX Supplies and Materials	0.00	2287.56
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	5,227.44	.00
2XX Personal Services - Employee Benefits	979.74	.00
6XX Supplies and Materials	309.56	.00
222X Educational Media Services		
1XX Personal Services - Salaries	5,364.70	.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				
	22XX	Educational Media Services			
		2XX	Personal Services - Employee Benefits	1,078.66	.00
		6XX	Supplies and Materials	2,037.71	.00
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	14,500.08	14925.00
		2XX	Personal Services - Employee Benefits	2,632.63	2934.95
		3XX	Purchased Professional and Technical Services	75.23	.00
		5XX	Other Purchased Services	2,421.03	1745.76
		6XX	Supplies and Materials	147.19	198.13
		810	Dues and Fees	500.00	.00
		8XX	Other Expenditures	0.00	350.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	8,458.50	.00
		2XX	Personal Services - Employee Benefits	60.19	.00
		5XX	Other Purchased Services	163.52	.00
		810	Dues and Fees	269.50	.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	15,378.83	22034.79
		2XX	Personal Services - Employee Benefits	1,703.13	2378.21
		3XX	Purchased Professional and Technical Services	1,311.91	1495.00
		5XX	Other Purchased Services	240.00	894.89
		6XX	Supplies and Materials	27.57	448.81
		810	Dues and Fees	37.50	37.50
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	13,896.54	15136.86
		2XX	Personal Services - Employee Benefits	1,695.21	1898.60
		3XX	Purchased Professional and Technical Services	109.37	401.05
		4XX	Purchased Property Services	22,059.83	28552.00
		5XX	Other Purchased Services	3,602.72	4000.00
		6XX	Supplies and Materials	4,110.12	9852.41
		7XX	Property and Equipment Acquisition	16,920.00	.00
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	0.00	3168.42
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	27,336.00	28455.02
		2XX	Personal Services - Employee Benefits	5,606.07	1556.42
		3XX	Purchased Professional and Technical Services	100.00	.00
		6XX	Supplies and Materials	411.77	65.26



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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	
280	Special Education - Local and State					
	21XX	Support Services - Students				
		1XX	Personal Services - Salaries	9,473.80	9778.83	
		2XX	Personal Services - Employee Benefits	646.33	140.13	
	62XX	Resources Transferred to Other School Districts or Cooper				
		920	Resources Transferred to Other School Districts or Cooper	2,107.48	1403.34	
710	School Sponsored Extracurricular Activities					
	34XX	Extracurricular - Activities				
		1XX	Personal Services - Salaries	1,436.57	1611.99	
		2XX	Personal Services - Employee Benefits	7.68	.00	
		5XX	Other Purchased Services	195.50	259.50	
720	School Sponsored Athletics					
	35XX	Extracurricular - Athletics				
		1XX	Personal Services - Salaries	7,282.10	8338.01	
		2XX	Personal Services - Employee Benefits	38.91	.00	
		3XX	Purchased Professional and Technical Services	380.00	100.00	
		5XX	Other Purchased Services	144.00	405.75	
		6XX	Supplies and Materials	1,986.41	2916.09	
		8XX	Other Expenditures	0.00	150.00	
910	Food Services					
	31XX	Food Services				
		1XX	Personal Services - Salaries	4,028.00	3210.63	
		2XX	Personal Services - Employee Benefits	1,085.32	1581.28	
		5XX	Other Purchased Services	0.00	100.00	
		6XX	Supplies and Materials	3,693.12	1345.91	
710	School Sponsored Extracurricular Activities					
	34XX	Extracurricular - Activities				
		2XX	Personal Services - Employee Benefits	0.00	12.19	
720	School Sponsored Athletics					
	35XX	Extracurricular - Athletics				
		2XX	Personal Services - Employee Benefits	0.00	63.04	
910	Budget Amendment					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials	0.00	10000.00
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	0.00	2307.57



Trustees' Financial Summary

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05 Carbon County
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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
910 Subtotal	0.00	12,307.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	538,677.43	539,139.18

Schedule of Changes Worksheet

Beginning Fund Balance				63,874.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				547,707.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				539,139.18	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	3,168.42	Less Last Year	20,063.00	(4b)	-16,894.58
					-16,894.58 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					55,548.71 (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	9,015.18	3,745.51
1112 District Levy - Personal Property	262.55	61.64
1113 District Levy - Heavy Motor Vehicles	0.41	0.11
1114 District Levy - Pers Prop/Mobile Homes	5.64	269.81
1116 District Levy - Net and Gross Proceeds	0.00	56.89
1190 Penalties and Interest on Taxes	122.92	110.40
1510 Interest Earnings	797.81	436.43
1900 Other Revenue from Local Sources	0.00	24.82
2220 County On-Schedule Trans Reimb	4,185.60	6,368.37
3210 State On-Schedule Trans Reimb	4,131.35	7,237.52
3440 State HB20/SB417 Prop Tax Reimb	410.12	246.96
3444 State School Block Grant	2,350.39	1,199.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	21,281.97	19,758.03

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	4,349.64	4477.56
2XX Personal Services - Employee Benefits	913.70	986.92
25XX Support Services - Business		
1XX Personal Services - Salaries	1,912.25	3055.77
2XX Personal Services - Employee Benefits	455.22	486.05
27XX Student Transportation Services		
1XX Personal Services - Salaries	8,070.80	10955.89
2XX Personal Services - Employee Benefits	616.20	789.32
3XX Purchased Professional and Technical Services	438.56	353.22
4XX Purchased Property Services	1,734.66	5292.27
5XX Other Purchased Services	1,523.00	407.71
6XX Supplies and Materials	1,039.62	2131.65
280 Special Education - Local and State		
27XX Student Transportation Services		
3XX Purchased Professional and Technical Services	0.00	401.89
5XX Other Purchased Services	209.30	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	21,262.95	29,338.25



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					41,338.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					19,758.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					29,338.25	(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)					31,758.41	(5)



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11 - Bus Depreciation Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	8,410.47	9,120.59
1112 District Levy - Personal Property	294.40	155.57
1113 District Levy - Heavy Motor Vehicles	0.37	0.34
1114 District Levy - Pers Prop/Mobile Homes	6.65	334.10
1116 District Levy - Net and Gross Proceeds	0.00	179.21
1190 Penalties and Interest on Taxes	144.29	123.01
1510 Interest Earnings	2,362.20	1,650.15
1900 Other Revenue from Local Sources	0.00	38.71
1910 Rentals	2,546.00	2,046.00
3440 State HB20/SB417 Prop Tax Reimb	675.49	566.69
3444 State School Block Grant	3,269.33	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	17,709.20	14,214.37

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	0.00	69150.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	69,150.00

Schedule of Changes Worksheet

Beginning Fund Balance	129,027.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,214.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	69,150.00	(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 69,150.00 Less Last Year 0.00 (4b) 69,150.00		
	69,150.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	143,242.27	(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
1510 Interest Earnings	150.13	30.31
1611 National School Lunch Program	15,289.10	16,698.79
1612 School Breakfast Program	0.00	696.65
1613 Special Milk Program	41.65	130.20
1622 Breakfast Sales	0.00	86.90
1632 Daily Adult Sales	3,655.25	3,806.80
1910 Rentals	1,440.00	1,360.00
3220 State Food Services Match	309.00	82.38
4550 Federal Child Nutrition	14,187.86	21,291.20
296 ESEA TITLE I MIGRANT ED		
4555 School Foods Summer Program - 10.559	1,680.00	0.00
425 Migrant Education		
4550 Federal Child Nutrition	0.00	1,115.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	36,752.99	45,298.23

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	19,306.00	19964.31
2XX Personal Services - Employee Benefits	2,361.21	1922.56
3XX Purchased Professional and Technical Services	0.00	79.00
4XX Purchased Property Services	325.00	223.00
6XX Supplies and Materials	17,350.11	19036.93
296 ESEA TITLE I MIGRANT ED		
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	24.60	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	39,366.92	41,225.80



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12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance					3,171.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					45,298.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					41,225.80	(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)					7,243.98	(5)



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14 - Retirement Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	818.58	508.25
2240	County Retirement Distribution	59,879.56	61,348.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>60,698.14</u>	<u>61,856.51</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	38,714.01	.00
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	763.69	.00
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	783.75	.00
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	2,753.81	.00
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	1,235.73	.00
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	2,526.11	.00
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	2,030.19	.00
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	1,179.09	.00
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	4,118.07	.00
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	1,384.06	.00
425	Title I, Part C, Migrant Education		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	1,634.22	.00
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	98.17	.00
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	1,006.23	.00



Trustees' Financial Summary

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14 - Retirement Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
425	Title I, Part C, Migrant Education				
	27XX		Student Transportation Services		
		2XX	Personal Services - Employee Benefits	140.63	.00
710	School Sponsored Extracurricular Activities				
	34XX		Extracurricular - Activities		
		2XX	Personal Services - Employee Benefits	209.87	.00
720	School Sponsored Athletics				
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	1,063.86	.00
910	Food Services				
	31XX		Food Services		
		2XX	Personal Services - Employee Benefits	588.44	.00
1XX	Regular Education Programs - Elementary/Secondary				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	0.00	38101.69
	21XX		Support Services - Students		
		2XX	Personal Services - Employee Benefits	0.00	1825.95
	23XX		Support Services - General Administration		
		2XX	Personal Services - Employee Benefits	0.00	2656.34
	25XX		Support Services - Business		
		2XX	Personal Services - Employee Benefits	0.00	3630.91
	26XX		Operation and Maintenance of Plant Services		
		2XX	Personal Services - Employee Benefits	0.00	2072.34
	27XX		Student Transportation Services		
		2XX	Personal Services - Employee Benefits	0.00	1499.94
280	Special Education - Local and State				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	0.00	4065.66
	21XX		Support Services - Students		
		2XX	Personal Services - Employee Benefits	0.00	1338.79
425	Title I, Part C, Migrant Education				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	0.00	1930.66
	21XX		Support Services - Students		
		2XX	Personal Services - Employee Benefits	0.00	279.77
	221X		Improvement of Instruction Services		
		2XX	Personal Services - Employee Benefits	0.00	315.29



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14 - Retirement Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
425	Title I, Part C, Migrant Education				
	221X		Improvement of Instruction Services		
	222X		Educational Media Services		
		2XX	Personal Services - Employee Benefits	0.00	624.38
	26XX		Operation and Maintenance of Plant Services		
		2XX	Personal Services - Employee Benefits	0.00	21.39
	27XX		Student Transportation Services		
		2XX	Personal Services - Employee Benefits	0.00	188.75
710	School Sponsored Extracurricular Activities				
	34XX		Extracurricular - Activities		
		2XX	Personal Services - Employee Benefits	0.00	220.69
720	School Sponsored Athletics				
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	0.00	1141.53
910	Food Services				
	31XX		Food Services		
		2XX	Personal Services - Employee Benefits	0.00	3172.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				60,229.93	63,086.89

Schedule of Changes Worksheet

Beginning Fund Balance					44,538.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					61,856.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					63,086.89	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					43,308.26	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
280 Local Cooperative Grant	
5700 Resources Transferred from Other School Districts or Cooperatives	1,778.00
296 Migrant Education	
4250 Title I, Part C, Migrant Education	12,144.94
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	488.71
296 Subtotal	12,633.65
412 Rural Education Achievement Program	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	6,868.00
425 Migrant Education	
4250 Title I, Part C, Migrant Education	29,492.35
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	976.20
425 Subtotal	30,468.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	51,748.20

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

PRC Program Function Object	2004 Value
280 Local Cooperative Grant	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	1146.00
2XX Personal Services - Employee Benefits	95.53
3XX Purchased Professional and Technical Services	412.50
27XX Student Transportation Services	
3XX Purchased Professional and Technical Services	198.99
280 Subtotal	1,853.02
296 Migrant Education	
271 State and Federal Aggregate of Reimbursements/Indirect C	
25XX Support Services - Business	
5XX Other Purchased Services	125.84
6XX Supplies and Materials	1293.00
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	432.50



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
271 State and Federal Aggregate of Reimbursements/Indirect C	
425 Title I, Part C, Migrant Education	
1XXX Instruction	
1XX Personal Services - Salaries	2985.75
2XX Personal Services - Employee Benefits	245.16
6XX Supplies and Materials	741.79
21XX Support Services - Students	
1XX Personal Services - Salaries	262.20
2XX Personal Services - Employee Benefits	21.53
6XX Supplies and Materials	24.13
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	2128.20
2XX Personal Services - Employee Benefits	174.75
5XX Other Purchased Services	272.24
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	600.00
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	30.20
2XX Personal Services - Employee Benefits	2.48
4XX Purchased Property Services	432.00
6XX Supplies and Materials	582.05
27XX Student Transportation Services	
1XX Personal Services - Salaries	505.00
2XX Personal Services - Employee Benefits	41.46
4XX Purchased Property Services	3096.00
	13,996.28
296 Subtotal	
412 Rural Education Achievement Program	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
3XX Purchased Professional and Technical Services	482.48
7XX Property and Equipment Acquisition	6383.00
	6,865.48
412 Subtotal	
425 Migrant Education	
425 Title I, Part C, Migrant Education	
1XXX Instruction	
1XX Personal Services - Salaries	9797.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
425 Title I, Part C, Migrant Education	
1XXX Instruction	
2XX Personal Services - Employee Benefits	1074.10
5XX Other Purchased Services	33.00
6XX Supplies and Materials	723.12
21XX Support Services - Students	
1XX Personal Services - Salaries	1585.91
2XX Personal Services - Employee Benefits	173.87
4XX Purchased Property Services	1360.00
5XX Other Purchased Services	41.00
6XX Supplies and Materials	1268.90
221X Improvement of Instruction Services	
5XX Other Purchased Services	3510.08
222X Educational Media Services	
1XX Personal Services - Salaries	4110.00
2XX Personal Services - Employee Benefits	450.60
5XX Other Purchased Services	562.95
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	111.38
2XX Personal Services - Employee Benefits	12.21
4XX Purchased Property Services	2584.00
27XX Student Transportation Services	
1XX Personal Services - Salaries	750.00
2XX Personal Services - Employee Benefits	82.23
4XX Purchased Property Services	1262.00
	29,492.35
425 Subtotal	
	29,492.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 52,207.13



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						2,887.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						51,748.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						52,207.13	(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)						2,428.45	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
280 Local Cooperative Grant	1,778.00	1,853.02	-75.02
296 Migrant Education	12,633.65	13,996.28	-1,362.63
412 Rural Education Achievement Program	6,868.00	6,865.48	2.52
425 Migrant Education	30,468.55	29,492.35	976.20
Total	<u>51,748.20</u>	<u>52,207.13</u>	<u>-458.93</u>



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17 - Adult Education Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	0.32	0.00
1114	District Levy - Pers Prop/Mobile Homes	0.00	0.13
1190	Penalties and Interest on Taxes	0.16	0.07
1340	Fees for Adult Education	0.00	140.00
1510	Interest Earnings	47.86	29.29
3440	State HB20/SB417 Prop Tax Reimb	42.67	35.14
6100	Material Prior Period Revenue Adjustments	0.00	-3.24

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		91.01	201.39
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2003 Value	2004 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	180.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	180.00
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Schedule of Changes Worksheet

Beginning Fund Balance		2,435.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		201.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		180.00	(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)		2,456.60	(5)



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20 - Lease-Rental Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	117.77	106.49
1910	Rentals	3,508.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,625.77</u>	<u>106.49</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		
26XX	Operation and Maintenance of Plant Services		
	4XX Purchased Property Services	571.43	.00
	6XX Supplies and Materials	425.00	119.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>996.43</u>	<u>119.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				8,888.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				106.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				119.00	(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)				8,875.73	(5)



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21 - Compensated Absence Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	70.79	44.53
297 ESEA TITLE I MIGRANT 03-04		
6100 Material Prior Period Revenue Adjustments	270.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	340.79	44.53

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	1430.49
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	0.00	6.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,436.72

Schedule of Changes Worksheet

Beginning Fund Balance	3,682.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,436.72	(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)	2,289.96	(5)



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28 - Technology Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	5.53	14.20
4650 Federal Miscellaneous Grants from OPI	0.00	1,277.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5.53	1,291.80

Schedule of Changes Worksheet

Beginning Fund Balance	277.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,291.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,568.91	(5)



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29 - Flexibility Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	23.29	66.63
3282 State Flexibility Fund Allocation	3,360.47	0.00
3445 State Combined Fund School Block Grant	0.00	4,444.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,383.76	4,511.56

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

PRC Program Function Object	2003 Value	2004 Value
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	582.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	582.00

Schedule of Changes Worksheet

Beginning Fund Balance	3,383.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,511.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	582.00	(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)	7,313.32	(5)



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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	289.89	206.06
1900	Other Revenue from Local Sources	0.00	3,143.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		289.89	3,350.05

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
6XX Supplies and Materials	0.00	127.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	127.65

Schedule of Changes Worksheet

Beginning Fund Balance		14,555.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,350.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		127.65	(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)		17,777.89	(5)



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61 - Building Reserve Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	4,387.64	4,834.58
1112 District Levy - Personal Property	126.49	83.16
1113 District Levy - Heavy Motor Vehicles	0.19	0.17
1114 District Levy - Pers Prop/Mobile Homes	2.61	175.45
1116 District Levy - Net and Gross Proceeds	0.00	95.70
1190 Penalties and Interest on Taxes	53.75	54.65
1510 Interest Earnings	618.48	450.99
1900 Other Revenue from Local Sources	0.00	20.75
3444 State School Block Grant	1,085.28	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,274.44	5,715.45

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	0.00	6831.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	6,831.81

Schedule of Changes Worksheet

Beginning Fund Balance	34,458.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,715.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,831.81	(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 6,831.81 Less Last Year 0.00 (4b) 6,831.81		
	6,831.81	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	40,173.86	(5)



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Fund	Account	Description	2003 Value	2004 Value
XX	XXX 26XX	41X Energy Utility Services	14,082.75	14,555.96
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	12,757.68
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	12,757.68

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,252.56
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	18,371.05
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	41,399.00
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	28,455.02	0.00	0.00	0.00	
280	1XXX	2XX	1,556.42	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	65.26	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	9,778.83	0.00	0.00	0.00	
280	21XX	2XX	140.13	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,403.34	0.00	0.00	0.00	
Totals			41,399.00	0.00	0.00	0.00	41,399.00



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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	11,393.15	0.00	0.00	11,393.15
Buildings	429,935.18	16,920.00	14,484.00	432,371.18
Machinery And Equipment	130,421.32	4,510.00	0.00	134,931.32
Totals at historical cost	571,749.65	21,430.00	14,484.00	578,695.65
Governmental activities, capital assets, net	571,749.65	21,430.00	14,484.00	578,695.65

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

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



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2003)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2004) [a + b - c - d]	Current Portion Due FY2005	Long-Term Portion Due FY2006-
Governmental Activities *							
Compensated Absences	3,682.15	44.53	0.00	1,436.72	2,289.96	2,289.96	0.00
Total Governmental Activity							
Long-Term Liabilities	3,682.15	44.53	0.00	1,436.72	2,289.96	2,289.96	0.00

* 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.