



Trustees' Financial Summary

FY2003-04

Submit ID: 0076-73513209

05 Carbon County

0076 Belfry 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 Mary Herden

Phone #: (406) 664-3319

(Signature)

(Date)

Chair, Board of Trustees Kathy Robson

(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 #
100	local	LOCAL	100	
391	Vo Ed Agriculture	STATE	05007601	State
394	Vo Ed Family & Consumer Science	STATE	05007620	State
395	Vo Ed Business/Marketing	STATE	05007607	State
412	Miscellaneous Direct Federal Grant	FEDERAL	050076412	unknown
420	Title I, Part A, Improvement Grants	FEDERAL	0500763104	84.010
428	CRSD	STATE	0500766302	
430	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0500761404	84.367
431	Title II, Part D, Ed Technology	FEDERAL	0500766004	84.318
433	Title IV, Part A, Safe & Drug-Free	FEDERAL	0500761604	84.186A
435	Title V, Part A, Innovative Programs	FEDERAL	0500763904	84.298
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	0500768104BG	84.048A
465	Reading Excellence Act	FEDERAL	0500763302	84.338
470	CSPD GRANT	STATE	0076	
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)	328,297.18	24,042.48	119,156.42	-5,925.14
02	Taxes Receivable - Real and Personal (120-149)	7,637.33	437.86	816.15	
03	Taxes Receivable - Protested (150-159)	12,170.53			
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	348,105.04	24,480.34	119,972.57	-5,925.14
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	19,807.86	437.86	816.15	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	19,807.86	437.86	816.15	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	328,297.18	24,042.48	119,156.42	-5,925.14
52	TOTAL FUND BALANCE/EQUITY	328,297.18	24,042.48	119,156.42	-5,925.14
53	TOTAL LIABILITIES AND FUND BALANCE	348,105.04	24,480.34	119,972.57	-5,925.14

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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)	2,429.56	66,547.03	65,576.73	4,483.11
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)			19,960.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,429.56	66,547.03	85,536.73	4,483.11
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)	2,429.56	66,547.03	85,536.73	4,483.11
52	TOTAL FUND BALANCE/EQUITY	2,429.56	66,547.03	85,536.73	4,483.11
53	TOTAL LIABILITIES AND FUND BALANCE	2,429.56	66,547.03	85,536.73	4,483.11

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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)	-4,830.76		3,566.20	39,830.49
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)	144.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	-4,686.76		3,566.20	39,830.49
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				39,830.49
25	Deferred Revenue (680)	144.00			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	144.00			39,830.49
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-4,830.76		3,566.20	
52	TOTAL FUND BALANCE/EQUITY	-4,830.76		3,566.20	
53	TOTAL LIABILITIES AND FUND BALANCE	-4,686.76		3,566.20	39,830.49



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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)	2,409.29	4,207.98		
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	2,409.29	4,207.98		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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)	2,409.29	4,207.98		
52	TOTAL FUND BALANCE/EQUITY	2,409.29	4,207.98		
53	TOTAL LIABILITIES AND FUND BALANCE	2,409.29	4,207.98		

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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)	3,785.63			
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	3,785.63			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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)	3,785.63			
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	3,785.63			
53	TOTAL LIABILITIES AND FUND BALANCE	3,785.63			

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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)			5,381.82	
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			5,381.82	
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)			5,381.82	
52	TOTAL FUND BALANCE/EQUITY			5,381.82	
53	TOTAL LIABILITIES AND FUND BALANCE			5,381.82	



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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)	35,346.70			
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	35,346.70			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	35,346.70			
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	35,346.70			
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	35,346.70			



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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	153,853.88	113,954.37
1112 District Levy - Personal Property	9,976.06	12,392.85
1113 District Levy - Heavy Motor Vehicles	0.95	219.73
1114 District Levy - Pers Prop/Mobile Homes	343.20	4,721.07
1116 District Levy - Net and Gross Proceeds	0.00	15,057.36
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	111,936.28
1190 Penalties and Interest on Taxes	1,787.46	1,962.23
1510 Interest Earnings	3,383.78	3,224.36
1900 Other Revenue from Local Sources	0.00	832.04
3110 Direct State Aid	382,289.28	371,233.05
3115 State Spec Ed Allowable Cost Pymt to Districts	14,960.10	13,739.04
3120 State Guaranteed Tax Base Aid	66,708.80	50,509.70
3440 State HB20/SB417 Prop Tax Reimb	8,412.10	7,257.16
3444 State School Block Grant	40,088.43	40,919.95
3460 Montana Oil and Gas Tax	174,273.85	327,760.50
6100 Material Prior Period Revenue Adjustments	-139.08	11,453.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	855,938.81	1,087,172.89

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	392,378.69	389,423.55
2XX Personal Services - Employee Benefits	55,361.52	58,615.90
3XX Purchased Professional and Technical Services	399.00	4,975.00
5XX Other Purchased Services	0.00	310.52
6XX Supplies and Materials	21,225.43	10,785.77
810 Dues and Fees	5,770.90	.00
8XX Other Expenditures	0.00	5,203.45
222X Educational Media Services		
1XX Personal Services - Salaries	17,975.52	18,326.04
2XX Personal Services - Employee Benefits	3,514.92	3,788.52
6XX Supplies and Materials	1,924.24	732.07
23XX Support Services - General Administration		
1XX Personal Services - Salaries	55,669.76	55,384.08
2XX Personal Services - Employee Benefits	10,530.42	10,285.56
3XX Purchased Professional and Technical Services	8,800.00	.00
5XX Other Purchased Services	2,813.34	3,282.87
6XX Supplies and Materials	2,134.76	220.00
810 Dues and Fees	4,212.32	95.00



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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			
		8XX	Other Expenditures	0.00	494.09
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	1,800.00	.00
		2XX	Personal Services - Employee Benefits	1,105.76	.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	22,838.87	23507.41
		2XX	Personal Services - Employee Benefits	8,141.00	5783.42
		3XX	Purchased Professional and Technical Services	1,260.00	.00
		5XX	Other Purchased Services	96.60	101.03
		6XX	Supplies and Materials	1,596.78	140.29
		810	Dues and Fees	1,226.00	75.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	44,177.38	47105.32
		2XX	Personal Services - Employee Benefits	585.48	70.42
		3XX	Purchased Professional and Technical Services	4,140.00	250.00
		4XX	Purchased Property Services	49,735.18	74283.92
		5XX	Other Purchased Services	18,398.23	19784.58
		6XX	Supplies and Materials	11,445.22	22020.09
		7XX	Property and Equipment Acquisition	2,280.57	.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	13,069.00	13700.52
		2XX	Personal Services - Employee Benefits	3,539.32	3393.72
		3XX	Purchased Professional and Technical Services	941.06	.00
		6XX	Supplies and Materials	1,248.96	1305.14
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	2,423.14	1511.29
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	42,037.66	42856.45
		2XX	Personal Services - Employee Benefits	6,415.22	7458.88
		6XX	Supplies and Materials	599.40	1126.21
465	Federal Miscellaneous Grants from OPI				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	3338.28



Trustees' Financial Summary

FY2003-04

Submit ID: 0076-73513209

05 Carbon County 0076 Belfry K-12 Schools

01 - General Fund

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

PRC Program Function Object	2003 Value	2004 Value
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
1XX Personal Services - Salaries	3,122.00	4877.73
5XX Other Purchased Services	36.50	360.19
6XX Supplies and Materials	1,786.55	349.89
810 Dues and Fees	100.00	.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
1XX Personal Services - Salaries	30,095.04	27079.81
5XX Other Purchased Services	755.21	1409.94
6XX Supplies and Materials	11,094.11	2231.00
810 Dues and Fees	740.00	2250.00
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	15,417.60	16954.27
2XX Personal Services - Employee Benefits	7,029.84	8259.24
4XX Purchased Property Services	134.39	.00
6XX Supplies and Materials	4,113.90	2790.89
910 Budget Amendment		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	9,000.00	.00
26XX Operation and Maintenance of Plant Services		
7XX Property and Equipment Acquisition	0.00	32595.51
910 Subtotal	9,000.00	32,595.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	905,236.79	928,892.86



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05 Carbon County 0076 Belfry K-12 Schools

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					170,017.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,087,172.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					928,892.86	(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)					328,297.18	(5)



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05 Carbon County 0076 Belfry 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	6,321.51	20,224.82
1112	District Levy - Personal Property	538.95	1,127.25
1113	District Levy - Heavy Motor Vehicles	0.11	15.43
1114	District Levy - Pers Prop/Mobile Homes	39.04	310.44
1116	District Levy - Net and Gross Proceeds	0.00	1,471.72
1190	Penalties and Interest on Taxes	133.28	116.76
1510	Interest Earnings	17.11	64.92
1900	Other Revenue from Local Sources	0.00	71.55
2220	County On-Schedule Trans Reimb	29,496.32	11,728.84
3210	State On-Schedule Trans Reimb	29,096.10	15,353.10
3440	State HB20/SB417 Prop Tax Reimb	687.61	388.22
3444	State School Block Grant	1,307.12	667.12
3460	Montana Oil and Gas Tax	2,508.23	21,990.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>70,145.38</u>	<u>73,531.14</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	12,604.13	14025.00
	2XX Personal Services - Employee Benefits	0.00	907.88
25XX	Support Services - Business		
	1XX Personal Services - Salaries	6,819.63	7779.14
	2XX Personal Services - Employee Benefits	0.00	1688.48
26XX	Operation and Maintenance of Plant Services		
	4XX Purchased Property Services	1,671.25	1729.05
	6XX Supplies and Materials	0.00	686.02
27XX	Student Transportation Services		
	1XX Personal Services - Salaries	38,136.35	18738.39
	4XX Purchased Property Services	2,822.15	3997.14
	5XX Other Purchased Services	2,500.00	500.00
	6XX Supplies and Materials	10,352.71	4868.22
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>74,906.22</u>	<u>54,919.32</u>



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05 Carbon County 0076 Belfry K-12 Schools

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						5,430.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						73,531.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						54,919.32	(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)						24,042.48	(5)



Trustees' Financial Summary

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05 Carbon County 0076 Belfry 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	19,014.06	7,481.33
1112	District Levy - Personal Property	1,359.49	346.69
1113	District Levy - Heavy Motor Vehicles	0.21	2.14
1114	District Levy - Pers Prop/Mobile Homes	64.28	362.72
1116	District Levy - Net and Gross Proceeds	0.00	245.29
1190	Penalties and Interest on Taxes	143.40	228.61
1510	Interest Earnings	1,423.48	1,341.32
1900	Other Revenue from Local Sources	0.00	11.92
3440	State HB20/SB417 Prop Tax Reimb	674.47	499.78
3460	Montana Oil and Gas Tax	3,376.45	22,647.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>26,055.84</u>	<u>33,166.97</u>

Schedule of Changes Worksheet

Beginning Fund Balance				85,989.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				33,166.97	(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)				119,156.42	(5)



Trustees' Financial Summary

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05 Carbon County 0076 Belfry K-12 Schools

12 - School Food Services Fund

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

PRC Revenue	2003 Value	2004 Value
1611 National School Lunch Program	11,870.15	9,397.26
1632 Daily Adult Sales	3,441.50	3,156.00
4550 Federal Child Nutrition	17,618.34	18,396.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	32,929.99	30,949.34

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	10,693.80	10892.80
2XX Personal Services - Employee Benefits	3,632.40	3151.80
6XX Supplies and Materials	17,950.09	16110.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	32,276.29	30,155.11

Schedule of Changes Worksheet

Beginning Fund Balance	-6,719.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30,949.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	30,155.11	(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)	-5,925.14	(5)



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13 - Tuition Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	604.01	182.29
1112	District Levy - Personal Property	145.03	0.00
1113	District Levy - Heavy Motor Vehicles	0.06	0.00
1114	District Levy - Pers Prop/Mobile Homes	23.05	19.38
1190	Penalties and Interest on Taxes	55.52	25.25
1510	Interest Earnings	37.09	27.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>864.76</u>	<u>254.75</u>

Schedule of Changes Worksheet

Beginning Fund Balance				2,174.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				254.75	(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)				2,429.56	(5)



Trustees' Financial Summary

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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	882.46	695.68
1900	Other Revenue from Local Sources	60.85	0.00
2240	County Retirement Distribution	111,398.10	99,536.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>112,341.41</u>	<u>100,232.52</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	57,878.92	58283.72
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	2,593.77	.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	0.00	2636.34
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	8,364.32	9491.28
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	120.34	.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	6,041.97	5287.22
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	5,152.87	5859.55
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	4,349.09	2356.92
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,835.25	1942.95
329 State Miscellaneous Grants		
1XXX Instruction		
2XX Personal Services - Employee Benefits	98.98	138.84
391 State Career & Technical Ed Entitlement - Agriculture		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,097.68	6264.02
222X Educational Media Services		
2XX Personal Services - Employee Benefits	252.76	.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
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	19.54	.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	477.41	747.22
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	3,559.57	3373.07
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	3,587.68	3817.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				100,430.15	100,198.65

Schedule of Changes Worksheet

Beginning Fund Balance					66,513.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					100,232.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					100,198.65	(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)					66,547.03	(5)



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
100 local	
1900 Other Revenue from Local Sources	8,496.11
391 Vo Ed Agriculture	
3290 State - Other State Grants	482.00
3900 State Career & Technical Ed Entitlement	2,493.00
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,604.00
	4,579.00
391 Subtotal	
394 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	558.00
395 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	238.00
412 Miscellaneous Direct Federal Grant	
4100 Federal Miscellaneous Grants - Direct from Feds	18,319.00
420 Title I, Part A, Improvement Grants	
4200 Title I, Part A, Improving Basic Programs	31,555.00
428 CRSD	
6100 Material Prior Period Revenue Adjustments	50,900.00
430 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	15,312.00
431 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	1,231.00
433 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,537.00
435 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	1,880.00
465 Reading Excellence Act	
4650 Federal Miscellaneous Grants from OPI	157,870.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	292,475.11

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

PRC Program Function Object	2004 Value
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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
100 local	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
2XX Personal Services - Employee Benefits	57.72
6XX Supplies and Materials	2266.31
	2,324.03
100 Subtotal	
391 Vo Ed Agriculture	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	2493.00
6XX Supplies and Materials	823.23
	3,316.23
391 Subtotal	
394 Vo Ed Family & Consumer Science	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	947.00
395 Vo Ed Business/Marketing	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	238.00
412 Miscellaneous Direct Federal Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	3125.12
7XX Property and Equipment Acquisition	4789.69
	7,914.81
412 Subtotal	
420 Title I, Part A, Improvement Grants	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	19276.94
2XX Personal Services - Employee Benefits	10035.45
6XX Supplies and Materials	5801.89



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
420 Subtotal	35,114.28
428 CRSD	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	500.00
2XX Personal Services - Employee Benefits	39.30
3XX Purchased Professional and Technical Services	66.00
5XX Other Purchased Services	942.64
6XX Supplies and Materials	10901.48
810 Dues and Fees	3696.06
428 Subtotal	16,145.48
430 Title II, Part A, Teacher/Principal Train/Recruit	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	5235.50
6XX Supplies and Materials	7762.97
810 Dues and Fees	375.00
430 Subtotal	13,373.47
431 Title II, Part D, Ed Technology	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1324.53
6XX Supplies and Materials	1156.47
431 Subtotal	2,481.00
433 Title IV, Part A, Safe & Drug-Free	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	2103.75
435 Title V, Part A, Innovative Programs	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1982.95



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
451 Vo Ed Carl Perkins Basic Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	3340.10
465 Reading Excellence Act	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	40261.07
2XX Personal Services - Employee Benefits	10056.19
3XX Purchased Professional and Technical Services	36907.83
6XX Supplies and Materials	65700.49
7XX Property and Equipment Acquisition	4949.75
	157,875.33
465 Subtotal	
470 CSPD GRANT	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	175.00
6XX Supplies and Materials	333.96
	508.96
470 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 247,665.39



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					40,727.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					292,475.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					247,665.39	(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)					85,536.73	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 local	8,496.11	2,324.03	6,172.08
391 Vo Ed Agriculture	4,579.00	3,316.23	1,262.77
394 Vo Ed Family & Consumer Science	558.00	947.00	-389.00
395 Vo Ed Business/Marketing	238.00	238.00	0.00
412 Miscellaneous Direct Federal Grant	18,319.00	7,914.81	10,404.19
420 Title I, Part A, Improvement Grants	31,555.00	35,114.28	-3,559.28
428 CRSD	50,900.00	16,145.48	34,754.52
430 Title II, Part A, Teacher/Principal Train/Recruit	15,312.00	13,373.47	1,938.53
431 Title II, Part D, Ed Technology	1,231.00	2,481.00	-1,250.00
433 Title IV, Part A, Safe & Drug-Free	1,537.00	2,103.75	-566.75
435 Title V, Part A, Innovative Programs	1,880.00	1,982.95	-102.95
451 Vo Ed Carl Perkins Basic Grant	0.00	3,340.10	-3,340.10
465 Reading Excellence Act	157,870.00	157,875.33	-5.33
470 CSPD GRANT	0.00	508.96	-508.96
Total	<u>292,475.11</u>	<u>247,665.39</u>	<u>44,809.72</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
1510	Interest Earnings	92.53	53.58
1900	Other Revenue from Local Sources	45.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		137.53	53.58

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		
	1XX Personal Services - Salaries	127.50	.00
	6XX Supplies and Materials	214.25	.00
	7XX Property and Equipment Acquisition	1,000.00	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		1,341.75	0.00

Schedule of Changes Worksheet

Beginning Fund Balance				4,429.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				53.58	(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)				4,483.11	(5)



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	660.00	250.00
3260 State Driver's Education Reimbursement	0.00	736.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	660.00	986.55

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	1,485.00	900.00
2XX Personal Services - Employee Benefits	113.60	55.80
6XX Supplies and Materials	226.07	42.64
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,824.67	998.44

Schedule of Changes Worksheet

Beginning Fund Balance	-4,818.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	986.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	998.44	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-4,830.76	(5)



Trustees' Financial Summary

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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	9.18	29.54
1900 Other Revenue from Local Sources	0.00	133.91
1910 Rentals	1,004.60	3,250.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,013.78	3,413.45

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	307.52
6XX Supplies and Materials	1,151.77	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,151.77	307.52

Schedule of Changes Worksheet

Beginning Fund Balance	460.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,413.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	307.52	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,566.20	(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
1520 Dividends on Investments	5,642.63	0.00
1530 Net Increase (Decrease) in the Fair Value of Investments	0.00	-10,387.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,642.63	-10,387.41

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	0.00	34602.59
2XX Personal Services - Employee Benefits	0.00	3762.52
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	0.00	1465.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	39,830.49

Schedule of Changes Worksheet

Beginning Fund Balance	50,217.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	-10,387.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	39,830.49	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (5)



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28 - Technology Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	9.11	21.93
4650 Federal Miscellaneous Grants from OPI	0.00	1,929.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9.11	1,951.32

Schedule of Changes Worksheet

Beginning Fund Balance	457.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,951.32	(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)	2,409.29	(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	28.68	50.27
3282 State Flexibility Fund Allocation	4,129.03	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,157.71	50.27

Schedule of Changes Worksheet

Beginning Fund Balance	4,157.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	50.27	(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)	4,207.98	(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	150.58	47.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	150.58	47.69

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	2,000.00	2,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,000.00	2,500.00

Schedule of Changes Worksheet

Beginning Fund Balance	6,237.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	47.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,500.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,785.63	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue		2003 Value	2004 Value
1700	Student Extracurricular Activity Receipts	62,369.88	49,357.43
6100	Material Prior Period Revenue Adjustments	0.00	-124.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		62,369.88	49,232.80

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	58,592.10	50,568.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		58,592.10	50,568.77

Schedule of Changes Worksheet

Beginning Fund Balance				6,717.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				49,232.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				50,568.77	(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)				5,381.82	(5)



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Fund	Account	Description	2003 Value	2004 Value
XX	XXX 26XX	41X Energy Utility Services	31,888.52	76,012.73
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	4,050.00	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	13,739.04
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	13,739.04

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,579.68
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	19,784.21
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	19,910.67
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	13,700.52	0.00	0.00	0.00	
280	1XXX	2XX	3,393.72	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	1,305.14	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,511.29	0.00	0.00	0.00	
Totals			19,910.67	0.00	0.00	0.00	19,910.67



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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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