



Trustees' Financial Summary

FY2004-05

Submit ID: 0076-55299906

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 Diane Keller

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 FY05 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	
310	Vo Ed Agriculture	STATE	05007601	State
320	Advanced Placement	FEDERAL	0500764005	84.330C
394	Vo Ed Family & Consumer Science	STATE	05007620	State
395	Vo Ed Business/Marketing	STATE	05007607	State
412	Misc Federal Grant from other State Agency	FEDERAL	050076	unknown
420	Title I Accountability	FEDERAL	0500763105	84.348A
430	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0500761405	84.367
431	Title II, Part D, Ed Technology	FEDERAL	0500766005	84.318
433	Title IV, Part A, Safe & Drug-Free	FEDERAL	0500761605	84.186A
435	Title V Part A	FEDERAL	0500763905	84.298
465	Reading Excellence Act	FEDERAL	0500764004	84.338
910	Budget Amendment			
911	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)	419,218.89	35,926.70	100,876.87	10,589.44
02	Taxes Receivable - Real and Personal (120-149)	11,229.73			
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	430,448.62	35,926.70	100,876.87	10,589.44
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	11,231.55			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	11,231.55			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	99,308.33			
48	Fund Balance for Budget (961-970)	319,908.74	35,926.70	100,876.87	10,589.44
52	TOTAL FUND BALANCE/EQUITY	419,217.07	35,926.70	100,876.87	10,589.44
53	TOTAL LIABILITIES AND FUND BALANCE	430,448.62	35,926.70	100,876.87	10,589.44



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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)	11.48	62,257.52	67,716.94	4,571.56
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	11.48	62,257.52	67,716.94	4,571.56
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)	11.48	62,257.52	67,716.94	4,571.56
52	TOTAL FUND BALANCE/EQUITY	11.48	62,257.52	67,716.94	4,571.56
53	TOTAL LIABILITIES AND FUND BALANCE	11.48	62,257.52	67,716.94	4,571.56



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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)	-4,780.83		692.68	
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)	604.55			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	-4,176.28		692.68	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	604.55			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	604.55			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-4,780.83		692.68	
52	TOTAL FUND BALANCE/EQUITY	-4,780.83		692.68	
53	TOTAL LIABILITIES AND FUND BALANCE	-4,176.28		692.68	



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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)	601.66	3,003.12		
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	601.66	3,003.12		
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)	601.66	3,003.12		
52	TOTAL FUND BALANCE/EQUITY	601.66	3,003.12		
53	TOTAL LIABILITIES AND FUND BALANCE	601.66	3,003.12		



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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)	167.40			
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	167.40			
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)				
48	Fund Balance for Budget (961-970)	167.40			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	167.40			
53	TOTAL LIABILITIES AND FUND BALANCE	167.40			



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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)				
50	Invested in Capital Assets, Net of Related Debt				
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)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
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)			14,556.57	
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			14,556.57	
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)				
52	TOTAL FUND BALANCE/EQUITY			14,556.57	
53	TOTAL LIABILITIES AND FUND BALANCE			14,556.57	



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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	2004 Value	2005 Value
1110 District Tax Levy	113,954.37	148,717.77
1112 District Levy - Personal Property	12,392.85	4,449.17
1113 District Levy - Heavy Motor Vehicles	219.73	258.85
1114 District Levy - Pers Prop/Mobile Homes	4,721.07	3,592.76
1116 District Levy - Net and Gross Proceeds	15,057.36	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	111,936.28	11,229.73
1190 Penalties and Interest on Taxes	1,962.23	2,052.88
1510 Interest Earnings	3,224.36	8,313.11
1900 Other Revenue from Local Sources	832.04	377.92
3110 Direct State Aid	371,233.05	384,365.78
3115 State Spec Ed Allowable Cost Pymt to Districts	13,739.04	14,259.68
3120 State Guaranteed Tax Base Aid	50,509.70	0.00
3440 State HB20/SB417 Prop Tax Reimb	7,257.16	5,608.06
3444 State School Block Grant	40,919.95	41,230.94
3460 Montana Oil and Gas Tax	327,760.50	385,949.78
6100 Material Prior Period Revenue Adjustments	11,453.20	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,087,172.89	1,010,406.43

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	389,423.55	380103.22
2XX Personal Services - Employee Benefits	58,615.90	56956.07
3XX Purchased Professional and Technical Services	4,975.00	525.00
5XX Other Purchased Services	310.52	.00
6XX Supplies and Materials	10,785.77	5940.13
8XX Other Expenditures	5,203.45	4195.31
222X Educational Media Services		
1XX Personal Services - Salaries	18,326.04	18583.11
2XX Personal Services - Employee Benefits	3,788.52	4142.52
6XX Supplies and Materials	732.07	2365.01
23XX Support Services - General Administration		
1XX Personal Services - Salaries	55,384.08	65339.04
2XX Personal Services - Employee Benefits	10,285.56	8416.20
5XX Other Purchased Services	3,282.87	750.51
6XX Supplies and Materials	220.00	.00
810 Dues and Fees	95.00	220.00
8XX Other Expenditures	494.09	5400.00



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01 - General Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary				
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	0.00	2375.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	23,507.41	29489.54
		2XX	Personal Services - Employee Benefits	5,783.42	4503.42
		3XX	Purchased Professional and Technical Services	0.00	130.00
		5XX	Other Purchased Services	101.03	381.70
		6XX	Supplies and Materials	140.29	1182.21
		810	Dues and Fees	75.00	.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	47,105.32	40597.86
		2XX	Personal Services - Employee Benefits	70.42	8836.40
		3XX	Purchased Professional and Technical Services	250.00	4150.00
		4XX	Purchased Property Services	74,283.92	66841.51
		5XX	Other Purchased Services	19,784.58	21722.55
		6XX	Supplies and Materials	22,020.09	13094.82
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	13,700.52	14724.54
		2XX	Personal Services - Employee Benefits	3,393.72	2538.12
		6XX	Supplies and Materials	1,305.14	3271.23
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	1,511.29	.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	42,856.45	44280.47
		2XX	Personal Services - Employee Benefits	7,458.88	7388.26
		6XX	Supplies and Materials	1,126.21	1306.00
465	Federal Miscellaneous Grants from OPI				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	3,338.28	.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	4,877.73	4754.50
		5XX	Other Purchased Services	360.19	262.44
		6XX	Supplies and Materials	349.89	.00
		810	Dues and Fees	0.00	131.00



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01 - General Fund

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

PRC Program Function Object	2004 Value	2005 Value
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
1XX Personal Services - Salaries	27,079.81	18360.30
5XX Other Purchased Services	1,409.94	1730.31
6XX Supplies and Materials	2,231.00	7225.14
810 Dues and Fees	2,250.00	.00
8XX Other Expenditures	0.00	150.00
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	16,954.27	26684.56
2XX Personal Services - Employee Benefits	8,259.24	11354.94
6XX Supplies and Materials	2,790.89	5683.93
910 Budget Amendment		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	107708.00
26XX Operation and Maintenance of Plant Services		
7XX Property and Equipment Acquisition	32,595.51	.00
	32,595.51	107,708.00
910 Subtotal		
911 Budget Amendment		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	15000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	928,892.86	1,018,794.87



Trustees' Financial Summary

FY2004-05

Submit ID: 0076-55299906

05 Carbon County
0076 Belfry K-12 Schools

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					328,297.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,010,406.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,018,794.87	(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	99,308.33	Less Last Year	0.00	(4b)	99,308.33	
					99,308.33	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					419,217.07	(5)



Trustees' Financial Summary

FY2004-05

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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	2004 Value	2005 Value
1110 District Tax Levy	20,224.82	7,461.73
1112 District Levy - Personal Property	1,127.25	352.36
1113 District Levy - Heavy Motor Vehicles	15.43	11.27
1114 District Levy - Pers Prop/Mobile Homes	310.44	247.39
1116 District Levy - Net and Gross Proceeds	1,471.72	0.00
1190 Penalties and Interest on Taxes	116.76	174.39
1510 Interest Earnings	64.92	567.59
1900 Other Revenue from Local Sources	71.55	16.26
2220 County On-Schedule Trans Reimb	11,728.84	14,691.08
3210 State On-Schedule Trans Reimb	15,353.10	13,867.54
3440 State HB20/SB417 Prop Tax Reimb	388.22	458.42
3444 State School Block Grant	667.12	672.19
3460 Montana Oil and Gas Tax	21,990.97	26,765.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	73,531.14	65,285.60

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	14,025.00	15692.13
2XX Personal Services - Employee Benefits	907.88	83.54
25XX Support Services - Business		
1XX Personal Services - Salaries	7,779.14	9829.93
2XX Personal Services - Employee Benefits	1,688.48	1104.35
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	1,729.05	1815.66
6XX Supplies and Materials	686.02	614.61
27XX Student Transportation Services		
1XX Personal Services - Salaries	18,738.39	14254.60
4XX Purchased Property Services	3,997.14	2629.86
5XX Other Purchased Services	500.00	.00
6XX Supplies and Materials	4,868.22	7376.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	54,919.32	53,401.38



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05 Carbon County
0076 Belfry K-12 Schools

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						24,042.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						65,285.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						53,401.38	(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)						35,926.70	(5)



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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	2004 Value	2005 Value
1110 District Tax Levy	7,481.33	15,375.54
1112 District Levy - Personal Property	346.69	197.46
1113 District Levy - Heavy Motor Vehicles	2.14	25.35
1114 District Levy - Pers Prop/Mobile Homes	362.72	232.48
1116 District Levy - Net and Gross Proceeds	245.29	0.00
1190 Penalties and Interest on Taxes	228.61	153.99
1510 Interest Earnings	1,341.32	2,110.47
1900 Other Revenue from Local Sources	11.92	37.67
3440 State HB20/SB417 Prop Tax Reimb	499.78	449.66
3460 Montana Oil and Gas Tax	22,647.17	22,987.83

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

33,166.97 41,570.45

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	59850.00

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

0.00 59,850.00

Schedule of Changes Worksheet

Beginning Fund Balance	119,156.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	41,570.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	59,850.00	(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)	100,876.87	(5)



Trustees' Financial Summary

FY2004-05

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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		2004 Value	2005 Value
1510	Interest Earnings	0.00	63.40
1611	National School Lunch Program	9,397.26	9,249.70
1612	School Breakfast Program	0.00	1,500.00
1632	Daily Adult Sales	3,156.00	2,674.00
3220	State Food Services Match	0.00	102.17
4550	Federal Child Nutrition	18,396.08	16,240.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>30,949.34</u>	<u>29,829.71</u>

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

PRC Program Function Object		2004 Value	2005 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	10,892.80	2045.44
	2XX Personal Services - Employee Benefits	3,151.80	1116.90
	6XX Supplies and Materials	16,110.51	10152.79
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>30,155.11</u>	<u>13,315.13</u>

Schedule of Changes Worksheet

Beginning Fund Balance						-5,925.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						29,829.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						13,315.13	(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)						10,589.44	(5)



Trustees' Financial Summary

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05 Carbon County
0076 Belfry K-12 Schools

13 - Tuition Fund

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

PRC Revenue	2004 Value	2005 Value
1110 District Tax Levy	182.29	103.75
1112 District Levy - Personal Property	0.00	7.31
1113 District Levy - Heavy Motor Vehicles	0.00	2.86
1114 District Levy - Pers Prop/Mobile Homes	19.38	12.98
1190 Penalties and Interest on Taxes	25.25	33.92
1510 Interest Earnings	27.83	49.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	254.75	210.09

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

PRC Program Function Object	2004 Value	2005 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	2628.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	2,628.17

Schedule of Changes Worksheet

Beginning Fund Balance	2,429.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	210.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,628.17	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	11.48	(5)



Trustees' Financial Summary

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05 Carbon County 0076 Belfry K-12 Schools

14 - Retirement Fund

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	695.68	1,102.83
1900	Other Revenue from Local Sources	0.00	594.20
2240	County Retirement Distribution	99,536.84	93,220.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>100,232.52</u>	<u>94,917.74</u>

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	58,283.72	56800.39
222X Educational Media Services		
2XX Personal Services - Employee Benefits	2,636.34	2667.34
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	9,491.28	11943.74
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	0.00	187.15
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	5,287.22	5692.16
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	5,859.55	4642.75
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,356.92	1989.78
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,942.95	2139.59
329 State Miscellaneous Grants		
1XXX Instruction		
2XX Personal Services - Employee Benefits	138.84	.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	6457.11
391 State Career & Technical Ed Entitlement - Agriculture		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,264.02	.00



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14 - Retirement Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
710	School Sponsored		Extracurricular Activities		
	34XX		Extracurricular - Activities		
		2XX	Personal Services - Employee Benefits	747.22	728.84
720	School Sponsored		Athletics		
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	3,373.07	2014.00
910	Food Services				
	31XX		Food Services		
		2XX	Personal Services - Employee Benefits	3,817.52	3944.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				100,198.65	99,207.25

Schedule of Changes Worksheet

Beginning Fund Balance					66,547.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					94,917.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					99,207.25	(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)					62,257.52	(5)



Trustees' Financial Summary

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05 Carbon County
0076 Belfry K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
100 local	
1900 Other Revenue from Local Sources	2,690.57
6100 Material Prior Period Revenue Adjustments	-20,533.91
9710 Residual Equity Transfers In	2,628.17
100 Subtotal	-15,215.17
310 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	3,404.00
320 Advanced Placement	
3290 State - Other State Grants	13,043.10
412 Misc Federal Grant from other State Agency	
1900 Other Revenue from Local Sources	500.00
4700 Federal Miscellaneous Grants from other State Agencies	11,364.00
412 Subtotal	11,864.00
420 Title I Accountability	
4200 Title I, Part A, Improving Basic Programs	24,288.00
430 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	26,193.00
431 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	994.00
433 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	2,652.00
435 Title V Part A	
4350 Title V, Part A, Innovative Programs	1,074.00
465 Reading Excellence Act	
4700 Federal Miscellaneous Grants from other State Agencies	1,178.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	69,474.93

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

PRC Program Function Object	2005 Value
100 local	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	9112.58



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction	
310 Vo Ed Agriculture	
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	2515.00
320 Advanced Placement	
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	13137.05
395 Vo Ed Business/Marketing	
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	451.53
412 Misc Federal Grant from other State Agency	
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials 7XX Property and Equipment Acquisition	479.00 16572.21
412 Subtotal	17,051.21
420 Title I Accountability	
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 6XX Supplies and Materials	20196.35 7954.33 1263.30
420 Subtotal	29,413.98
430 Title II, Part A, Teacher/Principal Train/Recruit	
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 3XX Purchased Professional and Technical Services 6XX Supplies and Materials	3878.11 8392.20



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
430 Subtotal	12,270.31
433 Title IV, Part A, Safe & Drug-Free	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1428.25
465 Reading Excellence Act	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1660.00
2XX Personal Services - Employee Benefits	254.81
465 Subtotal	1,914.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 87,294.72



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					85,536.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					69,474.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					87,294.72	(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)					67,716.94	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 local	-15,215.17	9,112.58	-24,327.75
310 Vo Ed Agriculture	3,404.00	2,515.00	889.00
320 Advanced Placement	13,043.10	13,137.05	-93.95
395 Vo Ed Business/Marketing	0.00	451.53	-451.53
412 Misc Federal Grant from other State Agency	11,864.00	17,051.21	-5,187.21
420 Title I Accountability	24,288.00	29,413.98	-5,125.98
430 Title II, Part A, Teacher/Principal Train/Recruit	26,193.00	12,270.31	13,922.69
431 Title II, Part D, Ed Technology	994.00	0.00	994.00
433 Title IV, Part A, Safe & Drug-Free	2,652.00	1,428.25	1,223.75
435 Title V Part A	1,074.00	0.00	1,074.00
465 Reading Excellence Act	1,178.00	1,914.81	-736.81
Total	<u>69,474.93</u>	<u>87,294.72</u>	<u>-17,819.79</u>



Trustees' Financial Summary

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17 - Adult Education Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	53.58	88.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	53.58	88.45

Schedule of Changes Worksheet

Beginning Fund Balance	4,483.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	88.45	(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)	4,571.56	(5)



Trustees' Financial Summary

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18 - Traffic Education Fund

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

PRC Revenue	2004 Value	2005 Value
1311 Driver's Education Fees	250.00	1,125.00
3260 State Driver's Education Reimbursement	736.55	167.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	986.55	1,292.47

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	900.00	1170.00
2XX Personal Services - Employee Benefits	55.80	72.54
6XX Supplies and Materials	42.64	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	998.44	1,242.54

Schedule of Changes Worksheet

Beginning Fund Balance	-4,830.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,292.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,242.54	(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)	-4,780.83	(5)



Trustees' Financial Summary

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20 - Lease-Rental Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	29.54	28.51
1900 Other Revenue from Local Sources	133.91	0.00
1910 Rentals	3,250.00	250.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,413.45	278.51

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	307.52	3152.03
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	307.52	3,152.03

Schedule of Changes Worksheet

Beginning Fund Balance	3,566.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	278.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,152.03	(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)	692.68	(5)



Trustees' Financial Summary

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28 - Technology Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	21.93	46.78
3281 State Technology Aid	0.00	3,583.59
4650 Federal Miscellaneous Grants from OPI	1,929.39	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,951.32	3,630.37

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

PRC Program Function Object	2004 Value	2005 Value
410 Miscellaneous Federal Grants Direct from Feds		
1XXX Instruction		
6XX Supplies and Materials	0.00	2907.37
7XX Property and Equipment Acquisition	0.00	2530.63
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	5,438.00

Schedule of Changes Worksheet

Beginning Fund Balance	2,409.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,630.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,438.00	(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)		601.66 (5)



Trustees' Financial Summary

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29 - Flexibility Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	50.27	79.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>50.27</u>	<u>79.00</u>

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	1283.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>1,283.86</u>

Schedule of Changes Worksheet

Beginning Fund Balance		4,207.98 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		79.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,283.86 (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)		3,003.12 (5)



Trustees' Financial Summary

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60 - Building Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	47.69	56.61
5200 Sale or Compensation for Loss of Assets	0.00	13,723.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	47.69	13,780.41

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	2,500.00	2197.84
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	14723.80
6XX Supplies and Materials	0.00	477.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,500.00	17,398.64

Schedule of Changes Worksheet

Beginning Fund Balance	3,785.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,780.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,398.64	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	167.40	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2004 Value	2005 Value
1700 Student Extracurricular Activity Receipts	49,357.43	62,838.89
6100 Material Prior Period Revenue Adjustments	-124.63	10.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	49,232.80	62,849.04

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

PRC Program Function Object	2004 Value	2005 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	50,568.77	53,674.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	50,568.77	53,674.29

Schedule of Changes Worksheet

Beginning Fund Balance	5,381.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	62,849.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	53,674.29	(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)	14,556.57	(5)



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Fund	Account	Description	2004 Value	2005 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	0.00	14,724.54
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	44,280.47
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	0.00	450,163.28
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	0.00
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	76,012.73	86,533.00
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	14,261.50
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	14,261.50

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,753.10
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	20,536.32
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	20,533.89
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	1.82

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	1.82	
X01-680 Deferred Revenue		1.82

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	1.82
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Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	14,724.54	0.00	0.00	0.00	
280	1XXX	2XX	2,538.12	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	3,271.23	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			20,533.89	0.00	0.00	0.00	20,533.89



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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 FY05.*



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Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Land	0.00	354,955.69	0.00	354,955.69
Machinery And Equipment	0.00	170,798.50	0.00	170,798.50
Totals at historical cost	0.00	525,754.19	0.00	525,754.19
Governmental activities, capital assets, net	0.00	525,754.19	0.00	525,754.19

* 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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