



Trustees' Financial Summary

FY2004-05

Submit ID: 0087-67140221

06 Carter County
0087 Ekalaka Elem

**** Recalculated ****

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 Lora Tauck

Phone #: (406) 775-8767

(Signature)

(Date)

Chair, Board of Trustees Robin Markuson

(Signature)

(Date)

County Superintendent Carole Carey

(Signature)

(Date)

Software

Accounting Package: Computer Software Associates

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 #
333	Aggregate Reim/Indirects	LOCAL		Local
411	Title I Improving Basic Programs	FEDERAL	0600973104	84.010A
419	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A030851	84.358A
511	Title I Improving Basic Programs	FEDERAL	0600973105	84.010A
516	IDEA Part B	FEDERAL	0996927705	84.027
601	PROJECT PLAYGROUND	LOCAL		



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	89,801.47	27,249.83	50,618.66	2,458.25
02	Taxes Receivable - Real and Personal (120-149)	6,014.55	53.31	363.12	
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)	10,475.04			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	106,291.06	27,303.14	50,981.78	2,458.25
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	6,014.55	53.31	363.12	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	6,014.55	53.31	363.12	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	10,475.04			
37	Reserve for Encumbrances (953)	6,630.94			34.24
48	Fund Balance for Budget (961-970)	83,170.53	27,249.83	50,618.66	2,424.01
52	TOTAL FUND BALANCE/EQUITY	100,276.51	27,249.83	50,618.66	2,458.25
53	TOTAL LIABILITIES AND FUND BALANCE	106,291.06	27,303.14	50,981.78	2,458.25



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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)		55,528.17	1,589.92	
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)		1,669.37	2,000.85	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		57,197.54	3,590.77	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,669.37		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		1,669.37		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			2,000.85	
48	Fund Balance for Budget (961-970)		55,528.17	1,589.92	
52	TOTAL FUND BALANCE/EQUITY		55,528.17	3,590.77	
53	TOTAL LIABILITIES AND FUND BALANCE		57,197.54	3,590.77	



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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)			1,632.42	4,756.35
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			1,632.42	4,756.35
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)			1,632.42	4,756.35
52	TOTAL FUND BALANCE/EQUITY			1,632.42	4,756.35
53	TOTAL LIABILITIES AND FUND BALANCE			1,632.42	4,756.35



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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)	15,404.99	21,842.37		
02	Taxes Receivable - Real and Personal (120-149)	220.47			
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	15,625.46	21,842.37		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	220.47			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	220.47			
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)	15,404.99	21,842.37		
52	TOTAL FUND BALANCE/EQUITY	15,404.99	21,842.37		
53	TOTAL LIABILITIES AND FUND BALANCE	15,625.46	21,842.37		



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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)	9,292.33	46,435.89		
02	Taxes Receivable - Real and Personal (120-149)		545.62		
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	9,292.33	46,981.51		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		545.62		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		545.62		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	9,292.33	46,435.89		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	9,292.33	46,435.89		
53	TOTAL LIABILITIES AND FUND BALANCE	9,292.33	46,981.51		



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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)	5,379.97			
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	5,379.97			
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	5,379.97			
53	TOTAL LIABILITIES AND FUND BALANCE	5,379.97			



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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)	45,416.54	61,895.21		
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	45,416.54	61,895.21		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	45,416.54	61,895.21		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	45,416.54	61,895.21		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	45,416.54	61,895.21		



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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
1111 District Levy - Real Property	162,669.29	191,764.97
1112 District Levy - Personal Property	11,707.75	6,691.91
1114 District Levy - Pers Prop/Mobile Homes	4,820.83	2,487.16
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	15,489.04	3,823.96
1190 Penalties and Interest on Taxes	3,634.06	864.04
1320 Tuition from Schl Dists/Counties Within State	8,864.00	6,568.00
1510 Interest Earnings	825.68	805.80
1900 Other Revenue from Local Sources	959.26	180.00
3110 Direct State Aid	240,909.24	230,352.61
3115 State Spec Ed Allowable Cost Pymt to Districts	13,125.69	12,994.00
3120 State Guaranteed Tax Base Aid	81,921.35	54,967.36
3440 State HB20/SB417 Prop Tax Reimb	3,578.01	3,479.62
3444 State School Block Grant	39,612.86	41,731.10
6100 Material Prior Period Revenue Adjustments	0.00	150.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	588,117.06	556,860.53

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	301,069.50	218091.65
2XX Personal Services - Employee Benefits	48,227.60	38671.98
3XX Purchased Professional and Technical Services	159.00	675.10
4XX Purchased Property Services	170.00	886.19
5XX Other Purchased Services	595.12	633.70
6XX Supplies and Materials	11,124.66	22728.50
7XX Property and Equipment Acquisition	0.00	9600.00
8XX Other Expenditures	0.00	11480.20
21XX Support Services - Students		
1XX Personal Services - Salaries	10,191.57	12232.92
2XX Personal Services - Employee Benefits	1,248.97	2023.08
5XX Other Purchased Services	0.00	50.00
6XX Supplies and Materials	0.00	384.19
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	0.00	2500.00
5XX Other Purchased Services	0.00	164.00
222X Educational Media Services		
1XX Personal Services - Salaries	8,058.82	6052.66
2XX Personal Services - Employee Benefits	1,366.93	953.85



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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				
	222X	Educational Media Services			
		3XX	Purchased Professional and Technical Services	63.82	1113.23
		6XX	Supplies and Materials	0.00	12366.04
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	21,458.33	21600.00
		2XX	Personal Services - Employee Benefits	4,093.58	4066.60
		3XX	Purchased Professional and Technical Services	6,521.51	6223.35
		5XX	Other Purchased Services	4,344.72	4789.38
		6XX	Supplies and Materials	988.23	1417.25
		810	Dues and Fees	330.00	.00
		8XX	Other Expenditures	0.00	110.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	22,776.22	21585.09
		2XX	Personal Services - Employee Benefits	8,486.48	7739.45
		3XX	Purchased Professional and Technical Services	593.29	1600.00
		4XX	Purchased Property Services	0.00	45.00
		5XX	Other Purchased Services	1,933.98	3121.31
		6XX	Supplies and Materials	2,067.25	5447.58
		8XX	Other Expenditures	0.00	62.50
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	45,992.65	45442.99
		2XX	Personal Services - Employee Benefits	10,372.88	10565.79
		3XX	Purchased Professional and Technical Services	64.00	134.00
		4XX	Purchased Property Services	1,795.34	9987.62
		5XX	Other Purchased Services	2,327.35	2437.00
		6XX	Supplies and Materials	920.18	19977.65
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	10,016.00	13270.40
		2XX	Personal Services - Employee Benefits	2,224.33	1465.79
		5XX	Other Purchased Services	598.55	493.42
		6XX	Supplies and Materials	1,830.07	2773.81
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	4,653.83	4381.67
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	7,823.20	10681.02
		2XX	Personal Services - Employee Benefits	1,365.60	1850.81
		4XX	Purchased Property Services	0.00	24.00
		5XX	Other Purchased Services	0.00	49.58



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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
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		6XX	Supplies and Materials	97.86	632.67
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	375.00	468.00
		2XX	Personal Services - Employee Benefits	21.11	29.96
		6XX	Supplies and Materials	356.12	350.84
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	0.00	405.00
		2XX	Personal Services - Employee Benefits	0.00	4.26
		5XX	Other Purchased Services	55.14	970.98
		6XX	Supplies and Materials	19.48	.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	546.48	624.00
		2XX	Personal Services - Employee Benefits	30.77	40.70
		6XX	Supplies and Materials	311.60	653.02
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	2,800.00	2835.00
		2XX	Personal Services - Employee Benefits	12.94	15.08
		3XX	Purchased Professional and Technical Services	0.00	25.00
		5XX	Other Purchased Services	33.00	.00
		6XX	Supplies and Materials	11.09	21.11
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	0.00	8175.02
		2XX	Personal Services - Employee Benefits	0.00	3176.63
		6XX	Supplies and Materials	11,715.48	.00
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	1,038.20	1512.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>563,277.83</u>	<u>561,890.16</u>



Trustees' Financial Summary

FY2004-05

Submit ID: 0087-67140221

06 Carter County
0087 Ekalaka Elem

**** Recalculated ****

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					100,315.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					556,860.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					561,890.16	(3)
Increase/Decrease of Reserve for Inventories						
This Year	10,475.04	Less Last Year	12,115.19	(4a)	-1,640.15	
Increase/Decrease of Reserve for Encumbrances						
This Year	6,630.94	Less Last Year	0.00	(4b)	6,630.94	
					4,990.79	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					100,276.51	(5)



Trustees' Financial Summary

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**06 Carter County
0087 Ekalaka Elem**

**** Recalculated ****

10 - Transportation Fund

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

PRC Revenue		2004 Value	2005 Value
1111	District Levy - Real Property	550.71	54.68
1112	District Levy - Personal Property	380.97	0.52
1114	District Levy - Pers Prop/Mobile Homes	194.12	0.17
1190	Penalties and Interest on Taxes	99.47	11.71
1510	Interest Earnings	192.42	157.17
2220	County On-Schedule Trans Reimb	22,048.21	35,921.67
3210	State On-Schedule Trans Reimb	25,279.08	41,219.33
3440	State HB20/SB417 Prop Tax Reimb	275.24	182.96
3444	State School Block Grant	85.45	86.10
5200	Sale or Compensation for Loss of Assets	0.00	8,459.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>49,105.67</u>	<u>86,093.42</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		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	4,291.67	5400.00
2XX	Personal Services - Employee Benefits	834.80	1202.40
25XX	Support Services - Business		
1XX	Personal Services - Salaries	1,104.17	1400.01
2XX	Personal Services - Employee Benefits	521.87	657.31
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	18,368.39	40068.39
2XX	Personal Services - Employee Benefits	3,590.46	9700.04
3XX	Purchased Professional and Technical Services	135.00	194.50
4XX	Purchased Property Services	7,947.90	9609.11
5XX	Other Purchased Services	4,887.16	5649.60
6XX	Supplies and Materials	7,639.20	12771.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>49,320.62</u>	<u>86,653.21</u>



Trustees' Financial Summary

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06 Carter County
0087 Ekalaka Elem

**** Recalculated ****

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						27,809.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						86,093.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						86,653.21	(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)						27,249.83	(5)



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0087 Ekalaka Elem

**** Recalculated ****

11 - Bus Depreciation Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	10,439.47	11,941.53
1112 District Levy - Personal Property	622.55	407.40
1114 District Levy - Pers Prop/Mobile Homes	270.18	155.97
1190 Penalties and Interest on Taxes	187.13	48.40
1510 Interest Earnings	642.84	324.57
3440 State HB20/SB417 Prop Tax Reimb	140.04	141.83

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>12,302.21</u>	<u>13,019.70</u>
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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	43,844.00	9370.11

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>43,844.00</u>	<u>9,370.11</u>
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Schedule of Changes Worksheet

Beginning Fund Balance	46,969.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,019.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,370.11	(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)	50,618.66	(5)



Trustees' Financial Summary

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06 Carter County
0087 Ekalaka Elem

**** Recalculated ****

12 - School Food Services Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	143.03	56.24
1611 National School Lunch Program	28,011.36	23,565.93
1630 Catering Sales	0.00	27.32
1632 Daily Adult Sales	2,216.20	2,452.50
1634 Daily Ala Carte Sales	2,184.40	1,613.64
3220 State Food Services Match	107.42	0.00
4550 Federal Child Nutrition	22,174.23	18,989.16
6100 Material Prior Period Revenue Adjustments	0.00	8.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	54,836.64	46,713.26

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	32,378.74	17036.06
2XX Personal Services - Employee Benefits	8,856.53	5378.63
3XX Purchased Professional and Technical Services	135.31	190.00
5XX Other Purchased Services	0.00	97.32
6XX Supplies and Materials	16,155.67	32889.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	57,526.25	55,591.91

Schedule of Changes Worksheet

Beginning Fund Balance	11,302.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	46,713.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	55,591.91	(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	34.24	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	2,458.25	(5)



Trustees' Financial Summary

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0087 Ekalaka Elem

**** Recalculated ****

14 - Retirement Fund

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	377.59	269.35
2240	County Retirement Distribution	70,812.22	81,937.48
6100	Material Prior Period Revenue Adjustments	0.00	436.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>71,189.81</u>	<u>82,643.03</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	45,599.36	31947.63
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,544.70	1755.91
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,145.96	880.95
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,937.17	4139.15
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,211.99	3044.77
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	5,940.16	6149.59
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,952.82	5275.33
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,965.62	3854.17
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	1562.04
391 State Career & Technical Ed Entitlement - Agriculture		
1XXX Instruction		
2XX Personal Services - Employee Benefits	479.43	.00
394 State Career & Technical Ed Entitlement - Family & Cons		
1XXX Instruction		
2XX Personal Services - Employee Benefits	693.55	.00



Trustees' Financial Summary

FY2004-05

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06 Carter County
0087 Ekalaka Elem

**** Recalculated ****

14 - Retirement Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	4,160.58	.00
456	IDEA, Part B, Children with Disabilities				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	1,916.87	.00
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	30.75	37.41
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	0.00	61.45
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	54.08	65.18
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	216.58	221.27
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	4,184.82	3213.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>80,034.44</u>	<u>62,208.01</u>



Trustees' Financial Summary

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**** Recalculated ****

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						35,093.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						82,643.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						62,208.01	(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)						55,528.17	(5)



Trustees' Financial Summary

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**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
333 Aggregate Reim/Indirects	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	1,589.92
411 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	3,015.81
419 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,645.44
511 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	42,417.00
516 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	24,925.00
601 PROJECT PLAYGROUND	
1920 Contributions/Donations from Private Sources	1,440.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	87,033.72

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

PRC Program Function Object	2005 Value
333 Aggregate Reim/Indirects	
410 Miscellaneous Federal Grants Direct from Feds	
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	.83
411 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	2157.79
2XX Personal Services - Employee Benefits	858.02
411 Subtotal	3,015.81
419 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
3XX Purchased Professional and Technical Services	259.59
6XX Supplies and Materials	11385.00
222X Educational Media Services	
6XX Supplies and Materials	2000.85



Trustees' Financial Summary

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0087 Ekalaka Elem

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
470 Federal Miscellaneous Grants from other State Agencies	
419 Subtotal	13,645.44
511 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	29150.11
2XX Personal Services - Employee Benefits	9663.19
6XX Supplies and Materials	313.39
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	50.00
2XX Personal Services - Employee Benefits	4.21
5XX Other Purchased Services	2318.34
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	37.38
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	880.38
511 Subtotal	42,417.00
516 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	14371.81
2XX Personal Services - Employee Benefits	7144.91
5XX Other Purchased Services	37.30
6XX Supplies and Materials	2072.04
221X Improvement of Instruction Services	
5XX Other Purchased Services	590.23
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	708.71
516 Subtotal	24,925.00
601 PROJECT PLAYGROUND	
1XX Regular Education Programs - Elementary/Secondary	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	6015.00



Trustees' Financial Summary

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**** Recalculated ****

15 - Miscellaneous Programs Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	90,019.08
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Schedule of Changes Worksheet

Beginning Fund Balance	4,575.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	87,033.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	90,019.08	(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 2,000.85 Less Last Year 0.00 (4b) 2,000.85		
	2,000.85	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,590.77	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
333 Aggregate Reim/Indirects	1,589.92	0.83	1,589.09
411 Title I Improving Basic Programs	3,015.81	3,015.81	0.00
419 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	13,645.44	13,645.44	0.00
511 Title I Improving Basic Programs	42,417.00	42,417.00	0.00
516 IDEA Part B	24,925.00	24,925.00	0.00
601 PROJECT PLAYGROUND	1,440.55	6,015.00	-4,574.45
Total	87,033.72	90,019.08	-2,985.36



Trustees' Financial Summary

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**** Recalculated ****

20 - Lease-Rental Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	18.84	11.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	18.84	11.53

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		
6XX Supplies and Materials	1,105.00	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,105.00	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	1,620.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,632.42	(5)



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**** Recalculated ****

21 - Compensated Absence Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	25.85	21.90
5300 Operating Transfers from Other Funds	1,038.20	1,512.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,064.05	1,534.44

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		
1XX Personal Services - Salaries	319.18	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	319.18	0.00

Schedule of Changes Worksheet

Beginning Fund Balance		3,221.91 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,534.44 (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)		4,756.35 (5)



Trustees' Financial Summary

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**** Recalculated ****

28 - Technology Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	6,403.29	9,345.84
1112 District Levy - Personal Property	241.91	307.39
1114 District Levy - Pers Prop/Mobile Homes	91.72	118.74
1190 Penalties and Interest on Taxes	8.35	20.39
1510 Interest Earnings	21.95	76.00
3281 State Technology Aid	0.00	2,181.99
3440 State HB20/SB417 Prop Tax Reimb	67.35	112.23
4650 Federal Miscellaneous Grants from OPI	1,270.24	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,104.81	12,162.58

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	2,170.00	513.26
222X Educational Media Services		
3XX Purchased Professional and Technical Services	0.00	1739.22
6XX Supplies and Materials	500.00	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,670.00	2,252.48

Schedule of Changes Worksheet

Beginning Fund Balance	5,494.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,162.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,252.48	(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)	15,404.99	(5)



Trustees' Financial Summary

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**** Recalculated ****

29 - Flexibility Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	43.30	121.82
1900 Other Revenue from Local Sources	0.00	52.71
3445 State Combined Fund School Block Grant	7,213.72	7,338.70
5700 Resources Transferred from Other School Districts or Cooperatives	0.00	6,068.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,257.02	13,582.05

Schedule of Changes Worksheet

Beginning Fund Balance	8,260.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,582.05	(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)	21,842.37	(5)



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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	93.65	65.71
1900 Other Revenue from Local Sources	252.86	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	346.51	65.71

Schedule of Changes Worksheet

Beginning Fund Balance	9,226.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	65.71	(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)	9,292.33	(5)



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**** Recalculated ****

61 - Building Reserve Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	18,894.32	18,926.10
1112 District Levy - Personal Property	694.94	675.83
1114 District Levy - Pers Prop/Mobile Homes	265.77	256.12
1190 Penalties and Interest on Taxes	281.31	75.03
1510 Interest Earnings	385.26	253.42
3440 State HB20/SB417 Prop Tax Reimb	192.31	224.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	20,713.91	20,410.98

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		
3XX Purchased Professional and Technical Services	370.00	.00
4XX Purchased Property Services	22,103.03	207.15
5XX Other Purchased Services	1,390.00	.00
6XX Supplies and Materials	17,081.80	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	40,944.83	207.15

Schedule of Changes Worksheet

Beginning Fund Balance	26,232.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,410.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	207.15	(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)	46,435.89	(5)



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**** Recalculated ****

81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	113.21	84.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	113.21	84.26

Schedule of Changes Worksheet

Beginning Fund Balance	5,295.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	84.26	(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)	5,379.97	(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	12,700.40
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	10,681.02
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	268,685.97
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	5,902.29
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	372.38
XX	XXX 26XX	41X Energy Utility Services	6,539.91	3,822.69
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	6,015.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	12,835.35
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	12,835.35

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,277.79
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	18,482.69
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	22,385.09
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	13,270.40	0.00	0.00	0.00	
280	1XXX	2XX	1,465.79	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	493.42	0.00	0.00	0.00	
280	1XXX	6XX	2,773.81	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	4,381.67	0.00	0.00	0.00	
Totals			22,385.09	0.00	0.00	0.00	22,385.09



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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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**** Recalculated ****

Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Land	1,900.00	0.00	0.00	1,900.00
Land Improvements	5,025.00	6,015.00	0.00	11,040.00
Buildings	483,693.60	0.00	0.00	483,693.60
Machinery And Equipment	105,910.00	9,600.00	0.00	115,510.00
Totals at historical cost	596,528.60	15,615.00	0.00	612,143.60
Less Accumulated depreciation for:				
Improvement Accum	251.25	251.25	0.00	502.50
Building Accum	402,797.25	5,653.47	0.00	408,450.72
Machinery And Equipment Accum	18,913.33	9,717.71	0.00	28,631.04
Total accumulated depreciation	421,961.83	15,622.43	0.00	437,584.26
Governmental activities, capital assets, net	174,566.77	-7.43	0.00	174,559.34

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

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

Depreciation by Function for FY2005	Governmental Activities	Business-Type Activities
Instruction (1XXX)	1,318.50	0.00
Transportation (27XX)	7,120.57	0.00
Unallocated	7,183.36	0.00
Total Depreciation for FY2005	15,622.43	0.00



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2004)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2005) [a + b - c - d]	Current Portion Due FY2006	Long-Term Portion Due FY2007-
Governmental Activities *							
Compensated Absences	14,613.52	4,783.30	0.00	0.00	19,396.82	0.00	19,396.82
Other	57,080.00	0.00	11,480.20	0.00	45,599.80	14,400.00	31,199.80
Total Governmental Activity							
Long-Term Liabilities	71,693.52	4,783.30	11,480.20	0.00	64,996.62	14,400.00	50,596.62

* 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.