



Trustees' Financial Summary

FY2004-05

Submit ID: 0112-72906449

07 Cascade County

**** Recalculated ****

0112 Belt Elem

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

Trustees' Financial Summary due to Office of Public Instruction 2nd Monday in September

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk Nona Coughlan

Phone #: (406) 277-3351

(Signature)

(Date)

Chair, Board of Trustees Scott Meissner

(Signature)

(Date)

County Superintendent Jess Anderson

(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 #
190	Loca Sources/Donations	LOCAL		
192	Contributions/Donations	LOCAL		
360	Gifted and Talented	STATE	07 0112 1305	State
412	REAP	FEDERAL	S358A040564	Federal
420	Title I, Part A, Improving Basic Programs	FEDERAL	0701123105	84.010A
430	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0701121405	84.367
431	Title II, Part D, Ed Technology	FEDERAL	0701126005	84.318
433	Title V Part A	FEDERAL	07011212605	84.298
435	Title V, Part A, Innovative Programs	FEDERAL	0701123905	84.298
456	IDEA-B (Trans from Coop)	FEDERAL	0	84.027A
458	We Teach All	STATE	07 10112 78 04	



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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)	57,271.59	5,397.50	37,166.35	-14,266.82
02	Taxes Receivable - Real and Personal (120-149)	21,264.10	800.03	1,058.19	
03	Taxes Receivable - Protested (150-159)	51,144.12	1,923.52	2,544.41	
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	129,679.81	8,121.05	40,768.95	-14,266.82
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	72,408.22	2,723.55	3,602.60	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	72,408.22	2,723.55	3,602.60	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	57,271.59	5,397.50	37,166.35	-14,266.82
52	TOTAL FUND BALANCE/EQUITY	57,271.59	5,397.50	37,166.35	-14,266.82
53	TOTAL LIABILITIES AND FUND BALANCE	129,679.81	8,121.05	40,768.95	-14,266.82



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,287.51	89,239.40	539.12	5,869.46
02	Taxes Receivable - Real and Personal (120-149)	57.56			225.57
03	Taxes Receivable - Protested (150-159)	139.08			541.42
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,484.15	89,239.40	539.12	6,636.45
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	196.64			766.99
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	196.64			766.99
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	2,287.51	89,239.40	539.12	5,869.46
52	TOTAL FUND BALANCE/EQUITY	2,287.51	89,239.40	539.12	5,869.46
53	TOTAL LIABILITIES AND FUND BALANCE	2,484.15	89,239.40	539.12	6,636.45



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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)			600.00	4,648.09
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			600.00	4,648.09
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)			600.00	4,648.09
52	TOTAL FUND BALANCE/EQUITY			600.00	4,648.09
53	TOTAL LIABILITIES AND FUND BALANCE			600.00	4,648.09



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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,131.38	4.75		-28,155.41
02	Taxes Receivable - Real and Personal (120-149)	1,126.79			6,588.19
03	Taxes Receivable - Protested (150-159)	2,709.57			15,845.16
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,967.74	4.75		-5,722.06
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,836.36			22,433.35
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,836.36			22,433.35
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	1,131.38	4.75		-28,155.41
52	TOTAL FUND BALANCE/EQUITY	1,131.38	4.75		-28,155.41
53	TOTAL LIABILITIES AND FUND BALANCE	4,967.74	4.75		-5,722.06



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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)				
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				
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)				
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		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)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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	488,273.71	462,651.58
1113	District Levy - Heavy Motor Vehicles	3.94	0.00
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	2,551.65
1130	Tax Title and Property Sales	0.00	19.67
1190	Penalties and Interest on Taxes	2,398.45	1,928.55
1510	Interest Earnings	1,376.19	1,565.37
3110	Direct State Aid	450,393.47	437,989.45
3115	State Spec Ed Allowable Cost Pymt to Districts	26,496.72	26,707.90
3440	State HB20/SB417 Prop Tax Reimb	3,897.95	3,012.40
3444	State School Block Grant	27,800.40	28,011.68
3445	State Combined Fund School Block Grant	0.00	702.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,000,640.83</u>	<u>965,140.48</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		
1XX	Personal Services - Salaries	586,183.19	549,786.56
2XX	Personal Services - Employee Benefits	47,260.58	73,905.76
3XX	Purchased Professional and Technical Services	1,800.00	3,838.96
4XX	Purchased Property Services	5,774.97	.00
5XX	Other Purchased Services	2,352.25	4,854.78
6XX	Supplies and Materials	39,325.18	23,084.46
222X	Educational Media Services		
3XX	Purchased Professional and Technical Services	495.00	621.90
6XX	Supplies and Materials	7,801.32	6,384.99
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	14,544.81	14,058.28
2XX	Personal Services - Employee Benefits	7,372.71	73.49
3XX	Purchased Professional and Technical Services	12,637.77	28,932.67
4XX	Purchased Property Services	1,168.24	8,111.34
5XX	Other Purchased Services	2,895.02	1,893.84
6XX	Supplies and Materials	21,846.77	6,608.50
8XX	Other Expenditures	36,031.71	22,201.88
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	43,295.55	38,806.27
2XX	Personal Services - Employee Benefits	87.35	192.95
5XX	Other Purchased Services	273.88	1,073.72
6XX	Supplies and Materials	7,311.05	9,974.56



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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			
		8XX	Other Expenditures	536.50	465.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	8,846.74	4251.91
		2XX	Personal Services - Employee Benefits	2.61	21.39
		3XX	Purchased Professional and Technical Services	1,214.55	62.04
		5XX	Other Purchased Services	8,090.97	11904.53
		6XX	Supplies and Materials	3,797.27	1489.14
		8XX	Other Expenditures	1,085.07	60.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	39,872.09	36264.65
		2XX	Personal Services - Employee Benefits	981.94	2175.21
		4XX	Purchased Property Services	48,883.88	49729.50
		5XX	Other Purchased Services	14,177.75	50.12
		6XX	Supplies and Materials	21,753.08	18098.09
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	35,408.84	39109.44
		2XX	Personal Services - Employee Benefits	95.17	194.99
		5XX	Other Purchased Services	93.00	.00
		6XX	Supplies and Materials	3,723.32	1474.16
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	4,304.49	4505.94
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	12,708.33	11781.50
		2XX	Personal Services - Employee Benefits	20.32	60.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,044,053.27</u>	<u>976,102.60</u>



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01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					68,233.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					965,140.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					976,102.60	(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)					57,271.59	(5)



Trustees' Financial Summary

FY2004-05

Submit ID: 0112-72906449

07 Cascade County

**** Recalculated ****

0112 Belt Elem

10 - Transportation Fund

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

PRC Revenue		2004 Value	2005 Value
1110	District Tax Levy	17,378.98	17,431.20
1113	District Levy - Heavy Motor Vehicles	0.16	0.00
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	96.01
1130	Tax Title and Property Sales	0.00	0.74
1190	Penalties and Interest on Taxes	77.85	73.38
1510	Interest Earnings	65.09	53.36
2220	County On-Schedule Trans Reimb	26,852.46	26,876.89
3210	State On-Schedule Trans Reimb	26,852.46	26,876.89
3440	State HB20/SB417 Prop Tax Reimb	156.02	113.31
3444	State School Block Grant	703.38	708.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>72,086.40</u>	<u>72,230.51</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	15,483.78	12108.77
25XX	Support Services - Business		
1XX	Personal Services - Salaries	3,421.30	3704.42
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	30,122.35	29789.63
2XX	Personal Services - Employee Benefits	2,666.52	1664.33
4XX	Purchased Property Services	11,681.05	14188.17
5XX	Other Purchased Services	3,294.86	2807.51
6XX	Supplies and Materials	8,585.16	11259.63
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>75,255.02</u>	<u>75,522.46</u>



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**** Recalculated ****

0112 Belt Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						8,689.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						72,230.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						75,522.46	(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)						5,397.50	(5)



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07 Cascade County

**** Recalculated ****

0112 Belt Elem

11 - Bus Depreciation Fund

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

PRC Revenue	2004 Value	2005 Value
1110 District Tax Levy	17,504.60	22,864.98
1113 District Levy - Heavy Motor Vehicles	0.14	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	126.98
1130 Tax Title and Property Sales	0.00	0.98
1190 Penalties and Interest on Taxes	101.05	89.29
1510 Interest Earnings	192.40	411.23
3440 State HB20/SB417 Prop Tax Reimb	136.70	149.91
3445 State Combined Fund School Block Grant	696.93	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	18,631.82	23,643.37

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	33,064.83	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	33,064.83	0.00

Schedule of Changes Worksheet

Beginning Fund Balance		13,522.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		23,643.37	(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)		37,166.35	(5)



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**** Recalculated ****

0112 Belt Elem

12 - School Food Services Fund

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

PRC Revenue		2004 Value	2005 Value
1611	National School Lunch Program	46,095.01	48,257.13
4550	Federal Child Nutrition	51,064.88	50,711.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		97,159.89	98,968.33

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	46,798.32	48685.52
2XX Personal Services - Employee Benefits	1,262.95	2954.56
4XX Purchased Property Services	0.00	317.55
5XX Other Purchased Services	164.00	565.24
6XX Supplies and Materials	53,343.29	57054.47
8XX Other Expenditures	127.59	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	101,696.15	109,577.34

Schedule of Changes Worksheet

Beginning Fund Balance					-3,657.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					98,968.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					109,577.34	(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)					-14,266.82	(5)



Trustees' Financial Summary

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**** Recalculated ****

0112 Belt Elem

13 - Tuition Fund

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

PRC Revenue		2004 Value	2005 Value
1110	District Tax Levy	0.00	1,224.98
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	6.91
1130	Tax Title and Property Sales	0.00	0.05
1190	Penalties and Interest on Taxes	0.00	3.96
1510	Interest Earnings	8.60	0.00
3440	State HB20/SB417 Prop Tax Reimb	0.00	8.17

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8.60	1,244.07
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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		
1XXX	Instruction		
5XX	Other Purchased Services	395.00	395.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		395.00	395.00
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Schedule of Changes Worksheet

Beginning Fund Balance		1,438.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,244.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		395.00	(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
Ending Fund Balance (1 + 2 - 3 + 4)		2,287.51	(5)



Trustees' Financial Summary

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**** Recalculated ****

0112 Belt Elem

14 - Retirement Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	602.90	1,404.25
2240 County Retirement Distribution	141,750.55	122,991.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	142,353.45	124,395.90

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	81,971.74	82481.24
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	6,120.55	58.01
222X Educational Media Services		
2XX Personal Services - Employee Benefits	2,811.27	3808.08
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,179.09	3998.00
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	5,605.83	5875.98
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,737.32	1152.82
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	5,605.20	4954.42
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,207.36	3387.20
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,627.41	5726.16
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,157.03	.00
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)		
1XXX Instruction		
2XX Personal Services - Employee Benefits	548.32	.00
430 Title II, Part A, Teacher & Principal Training & Recruiting		
1XXX Instruction		
2XX Personal Services - Employee Benefits	194.30	.00



Trustees' Financial Summary

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0112 Belt Elem

14 - Retirement Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
430	Title II, Part A, Teacher & Principal Training & Recruiting				
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	1,234.13	1135.23
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	0.00	6137.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>123,999.55</u>	<u>118,714.85</u>

Schedule of Changes Worksheet

Beginning Fund Balance	83,558.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	124,395.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	118,714.85	(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)	89,239.40	(5)



Trustees' Financial Summary

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0112 Belt Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
190 Loca Sources/Donations	
1900 Other Revenue from Local Sources	144.51
192 Contributions/Donations	
1920 Contributions/Donations from Private Sources	176.92
360 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	917.00
412 REAP	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	3,818.00
420 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	63,467.00
430 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	25,575.00
431 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	2,604.00
433 Title V Part A	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	2,916.00
435 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	2,442.00
456 IDEA-B (Trans from Coop)	
4560 IDEA, Part B, Children with Disabilities	1,385.00
458 We Teach All	
4580 IDEA, Part D, State Program Improvement	1,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	104,445.43

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

PRC Program Function Object	2005 Value
190 Loca Sources/Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	144.51
192 Contributions/Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	354.92



Trustees' Financial Summary

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0112 Belt Elem

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	
192 Subtotal	354.92
360 Gifted and Talented	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	929.60
412 REAP	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	624.40
6XX Supplies and Materials	3181.00
412 Subtotal	3,805.40
420 Title I, Part A, Improving Basic Programs	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	47535.15
2XX Personal Services - Employee Benefits	15931.85
420 Subtotal	63,467.00
430 Title II, Part A, Teacher/Principal Train/Recruit	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	20000.00
3XX Purchased Professional and Technical Services	2470.80
5XX Other Purchased Services	383.05
6XX Supplies and Materials	2721.15
430 Subtotal	25,575.00
431 Title II, Part D, Ed Technology	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1050.84
6XX Supplies and Materials	1553.16



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0112 Belt Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
431 Subtotal	2,604.00
433 Title V Part A	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	2916.00
435 Title V, Part A, Innovative Programs	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	2442.00
456 IDEA-B (Trans from Coop)	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1385.00
458 We Teach All	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	460.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 104,084.31



Trustees' Financial Summary

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0112 Belt Elem

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						178.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						104,445.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						104,084.31	(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)						539.12	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
190 Loca Sources/Donations	144.51	144.51	0.00
192 Contributions/Donations	176.92	354.92	-178.00
360 Gifted and Talented	917.00	929.60	-12.60
412 REAP	3,818.00	3,805.40	12.60
420 Title I, Part A, Improving Basic Programs	63,467.00	63,467.00	0.00
430 Title II, Part A, Teacher/Principal Train/Recruit	25,575.00	25,575.00	0.00
431 Title II, Part D, Ed Technology	2,604.00	2,604.00	0.00
433 Title V Part A	2,916.00	2,916.00	0.00
435 Title V, Part A, Innovative Programs	2,442.00	2,442.00	0.00
456 IDEA-B (Trans from Coop)	1,385.00	1,385.00	0.00
458 We Teach All	1,000.00	460.88	539.12
Total	<u>104,445.43</u>	<u>104,084.31</u>	<u>361.12</u>



Trustees' Financial Summary

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**** Recalculated ****

0112 Belt Elem

17 - Adult Education Fund

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

PRC Revenue	2004 Value	2005 Value
1110 District Tax Levy	5,281.03	4,908.48
1113 District Levy - Heavy Motor Vehicles	0.04	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	27.08
1130 Tax Title and Property Sales	0.00	0.21
1190 Penalties and Interest on Taxes	28.69	20.56
1510 Interest Earnings	6.11	49.56
3440 State HB20/SB417 Prop Tax Reimb	42.42	31.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,358.29	5,037.82

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

PRC Program Function Object	2004 Value	2005 Value
170 Distance Learning 1XXX Instruction 6XX Supplies and Materials	5,000.00	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,000.00	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	831.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,037.82	(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)	5,869.46	(5)



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0112 Belt Elem

20 - Lease-Rental Fund

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

PRC Revenue	2004 Value	2005 Value
1910 Rentals	0.00	600.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	600.00

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	600.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	600.00	(5)



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0112 Belt Elem

21 - Compensated Absence Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	37.29	78.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	37.29	78.92

Schedule of Changes Worksheet

Beginning Fund Balance	4,569.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	78.92	(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)	4,648.09	(5)



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0112 Belt Elem

28 - Technology Fund

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

PRC Revenue		2004 Value	2005 Value
1110	District Tax Levy	0.00	23,969.89
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	135.23
1130	Tax Title and Property Sales	0.00	1.04
1190	Penalties and Interest on Taxes	0.00	57.54
3281	State Technology Aid	0.00	4,164.50
3440	State HB20/SB417 Prop Tax Reimb	0.00	159.63
4650	Federal Miscellaneous Grants from OPI	2,383.23	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,383.23</u>	<u>28,487.83</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	29740.15
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>29,740.15</u>

Schedule of Changes Worksheet

Beginning Fund Balance				2,383.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				28,487.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				29,740.15	(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)					1,131.38 (5)



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0112 Belt Elem

29 - Flexibility Fund

Schedule of Changes Worksheet

Beginning Fund Balance						4.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						4.75	(5)



Trustees' Financial Summary

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0112 Belt Elem

50 - Debt Service Fund

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

PRC Revenue		2004 Value	2005 Value
1110	District Tax Levy	155,713.66	143,531.98
1113	District Levy - Heavy Motor Vehicles	1.29	0.00
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	790.58
1130	Tax Title and Property Sales	0.00	6.09
1190	Penalties and Interest on Taxes	731.26	605.65
1510	Interest Earnings	342.55	432.67
3440	State HB20/SB417 Prop Tax Reimb	1,277.66	933.25

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

158,066.42 146,300.22

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
840	Principal On Debt	80,000.00	90000.00
850	Interest on Debt	67,532.50	62452.50
860	Agent Fees/Issuance Costs	387.50	387.50

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

147,920.00 152,840.00

Schedule of Changes Worksheet

Beginning Fund Balance						-21,615.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						146,300.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						152,840.00	(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)						-28,155.41	(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	27,833.04
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
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	525,000.00
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	29,662.45	33,461.09
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	395.00	395.00
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	26,707.90
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	26,707.90

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,901.26
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	38,458.93
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	45,284.53
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	39,109.44	0.00	0.00	0.00	
280	1XXX	2XX	194.99	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	1,474.16	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	4,505.94	0.00	0.00	0.00	
Totals			45,284.53	0.00	0.00	0.00	45,284.53



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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
Buildings	0.00	14,400.00	0.00	14,400.00
Machinery And Equipment	359,794.00	5,995.00	0.00	365,789.00
Totals at historical cost	359,794.00	20,395.00	0.00	380,189.00
Governmental activities, capital assets, net	359,794.00	20,395.00	0.00	380,189.00

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

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

Depreciation by Function for FY2005	Governmental Activities	Business-Type Activities
Transportation (27XX)	16,056.65	0.00
Extracurricular (34XX, 35XX)	9,166.66	0.00
Unallocated	51,982.00	0.00
Total Depreciation for FY2005	77,205.31	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 *							
General Obligation Bonds:							
7/1/1988 Issue	105,000.00	0.00	25,000.00	0.00	80,000.00	25,000.00	55,000.00
8/12/1996 Issue	1,050,000.00	0.00	65,000.00	0.00	985,000.00	65,000.00	920,000.00
Compensated Absences	4,569.17	0.00	0.00	0.00	4,569.17	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	1,159,569.17	0.00	90,000.00	0.00	1,069,569.17	90,000.00	975,000.00

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

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