



Trustees' Financial Summary

FY2004-05

Submit ID: 0003-9327406

01 Beaverhead County

0003 Grant 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 Ted Taylor

Phone #: (406) 683-2257

(Signature)

(Date)

Chair, Board of Trustees Richard Melle

(Signature)

(Date)

County Superintendent Dottie Donovan

(Signature)

(Date)

Software

Accounting Package: Quicken

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 #
006	Fire Fund	LOCAL	local	
007	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	Federal	84.358A
008	Residual Equity Transfer In	LOCAL		
009	Indirect Costs Pool	LOCAL	Local	
013	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0100033104	84.367
014	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0100033105	84.367
015	Title II, Part D, Ed Technology	FEDERAL	0100036005	84.318
016	Title IV Safe and Drug-Free Schools	FEDERAL	0100031605	84.186A
031	Title I Improving Basic Programs	FEDERAL	0100033104	84.010A
032	Title I Improving Basic Programs	FEDERAL	0100033105	84.010A
040	Title V, Part A, Innovative Programs	FEDERAL	0100033904	84.298
041	Title V, Part A, Innovative Programs	FEDERAL	0100033905	84.298



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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)	16,916.65	3,018.69	62,505.98	57.76
02	Taxes Receivable - Real and Personal (120-149)	1,653.40		465.63	
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	18,570.05	3,018.69	62,971.61	57.76
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,653.40		465.63	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,653.40		465.63	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	16,916.65	3,018.69	62,505.98	57.76
52	TOTAL FUND BALANCE/EQUITY	16,916.65	3,018.69	62,505.98	57.76
53	TOTAL LIABILITIES AND FUND BALANCE	18,570.05	3,018.69	62,971.61	57.76



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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)		4,188.96	12,226.65	
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)			248.62	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		4,188.96	12,475.27	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			4,226.12	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			4,226.12	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		4,188.96	8,249.15	
52	TOTAL FUND BALANCE/EQUITY		4,188.96	8,249.15	
53	TOTAL LIABILITIES AND FUND BALANCE		4,188.96	12,475.27	



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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)			622.99	
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			622.99	
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)			622.99	
52	TOTAL FUND BALANCE/EQUITY			622.99	
53	TOTAL LIABILITIES AND FUND BALANCE			622.99	



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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)	33.26			
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	33.26			
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)	33.26			
52	TOTAL FUND BALANCE/EQUITY	33.26			
53	TOTAL LIABILITIES AND FUND BALANCE	33.26			



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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)	585.74	1,262.64		
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	585.74	1,262.64		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	585.74	1,262.64		
52	TOTAL FUND BALANCE/EQUITY	585.74	1,262.64		
53	TOTAL LIABILITIES AND FUND BALANCE	585.74	1,262.64		



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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, 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)		14,290.89		
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		14,290.89		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		14,290.89		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		14,290.89		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		14,290.89		



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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	28,894.19	35,748.67
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	4,137.21	759.80
1900	Other Revenue from Local Sources	321.28	321.27
3110	Direct State Aid	36,929.35	41,296.72
3115	State Spec Ed Allowable Cost Pymt to Districts	1,962.72	2,333.70
3440	State HB20/SB417 Prop Tax Reimb	1,084.37	867.51
3444	State School Block Grant	7,479.94	7,536.79
6100	Material Prior Period Revenue Adjustments	352.72	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>81,161.78</u>	<u>88,864.46</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	42,192.44	44647.00
2XX	Personal Services - Employee Benefits	253.69	348.59
6XX	Supplies and Materials	802.73	6096.92
7XX	Property and Equipment Acquisition	281.99	.00
222X	Educational Media Services		
6XX	Supplies and Materials	150.00	71.17
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	6,002.70	6362.48
2XX	Personal Services - Employee Benefits	60.00	50.40
5XX	Other Purchased Services	1,353.49	1025.45
6XX	Supplies and Materials	565.00	758.43
25XX	Support Services - Business		
5XX	Other Purchased Services	3,787.00	4137.00
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	5,938.00	6238.00
2XX	Personal Services - Employee Benefits	280.00	426.12
4XX	Purchased Property Services	5,954.55	8498.89
5XX	Other Purchased Services	1,031.00	.00
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	5,573.00	3203.21
280	Special Education - Local and State		
62XX	Resources Transferred to Other School Districts or Cooper		
920	Resources Transferred to Other School Districts or Cooper	2,826.32	3360.49



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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
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	85.09
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	77,051.91	85,309.24

Schedule of Changes Worksheet

Beginning Fund Balance	13,361.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	88,864.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	85,309.24	(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)	16,916.65	(5)



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10 - Transportation Fund

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

PRC Revenue		2004 Value	2005 Value
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	13.80	8.30
2220	County On-Schedule Trans Reimb	7,288.95	7,388.69
3210	State On-Schedule Trans Reimb	7,288.95	7,388.71
3440	State HB20/SB417 Prop Tax Reimb	117.58	94.06
3444	State School Block Grant	34.60	34.86
6100	Material Prior Period Revenue Adjustments	0.00	85.09

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

14,743.88	14,999.71
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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		
1XX	Personal Services - Salaries	8,861.00	9235.58
2XX	Personal Services - Employee Benefits	425.00	577.24
4XX	Purchased Property Services	468.93	.00
5XX	Other Purchased Services	1,550.50	3357.10
6XX	Supplies and Materials	1,422.45	2398.10

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

12,727.88	15,568.02
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Schedule of Changes Worksheet

Beginning Fund Balance					3,587.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					14,999.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					15,568.02	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,018.69	(5)



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11 - Bus Depreciation Fund

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

PRC Revenue	2004 Value	2005 Value
1110 District Tax Levy	10,401.17	10,007.16
1510 Interest Earnings	393.37	1,240.11
3440 State HB20/SB417 Prop Tax Reimb	208.69	166.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11,003.23	11,414.23

Schedule of Changes Worksheet

Beginning Fund Balance	51,091.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,414.23	(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)	62,505.98	(5)



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12 - School Food Services Fund

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

PRC Revenue	2004 Value	2005 Value
1613 Special Milk Program	542.00	520.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	542.00	520.87

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

PRC Program Function Object	2004 Value	2005 Value
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	549.46	653.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	549.46	653.41

Schedule of Changes Worksheet

Beginning Fund Balance	190.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	520.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	653.41	(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)		57.76 (5)



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13 - Tuition Fund

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

PRC Revenue	2004 Value	2005 Value
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	26.72
3440 State HB20/SB417 Prop Tax Reimb	33.40	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	33.40	26.72

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

PRC Program Function Object	2004 Value	2005 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	632.62	26.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	632.62	26.72

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	26.72	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (5)



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14 - Retirement Fund

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

PRC Revenue	2004 Value	2005 Value
2240 County Retirement Distribution	11,100.01	9,597.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11,100.01	9,597.65

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	0.00	6665.96
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	0.00	949.94
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	0.00	931.36
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	0.00	1378.90
280 Special Education - Local and State		
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	194.88	194.88
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,183.11	.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	702.56	.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	630.73	.00
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	941.49	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	9,652.77	10,121.04



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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					4,712.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9,597.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					10,121.04	(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)					4,188.96	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
006 Fire Fund	
1900 Other Revenue from Local Sources	25,545.66
007 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	6,735.56
008 Residual Equity Transfer In	
9710 Residual Equity Transfers In	26.72
013 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,848.87
031 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	2,478.89
032 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	15,526.88
041 Title V, Part A, Innovative Programs	
6100 Material Prior Period Revenue Adjustments	64.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	53,227.24

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

PRC Program Function Object	2005 Value
006 Fire Fund	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	20803.43
007 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	6735.56
009 Indirect Costs Pool	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
8XX Other Expenditures	249.03



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
013 Title II, Part A, Teacher/Principal Train/Recruit	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2673.29
6XX Supplies and Materials	175.58
	2,848.87
013 Subtotal	2,848.87
014 Title II, Part A, Teacher/Principal Train/Recruit	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	361.97
031 Title I Improving Basic Programs	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1955.50
2XX Personal Services - Employee Benefits	279.23
6XX Supplies and Materials	244.16
	2,478.89
031 Subtotal	2,478.89
032 Title I Improving Basic Programs	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	11999.89
3XX Purchased Professional and Technical Services	110.00
6XX Supplies and Materials	1485.92
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
2XX Personal Services - Employee Benefits	1931.07
	15,526.88
032 Subtotal	15,526.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 49,004.63



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					4,026.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					53,227.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					49,004.63	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,249.15	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
006 Fire Fund	25,545.66	20,803.43	4,742.23
007 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	6,735.56	6,735.56	0.00
008 Residual Equity Transfer In	26.72	0.00	26.72
009 Indirect Costs Pool	0.00	249.03	-249.03
013 Title II, Part A, Teacher/Principal Train/Recruit	2,848.87	2,848.87	0.00
014 Title II, Part A, Teacher/Principal Train/Recruit	0.00	361.97	-361.97
031 Title I Improving Basic Programs	2,478.89	2,478.89	0.00
032 Title I Improving Basic Programs	15,526.88	15,526.88	0.00
041 Title V, Part A, Innovative Programs	64.66	0.00	64.66
Total	<u>53,227.24</u>	<u>49,004.63</u>	<u>4,222.61</u>



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20 - Lease-Rental Fund

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

PRC Revenue	2004 Value	2005 Value
1910 Rentals	450.00	525.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	450.00	525.00

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		
3XX Purchased Professional and Technical Services	600.00	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	600.00	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	97.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	525.00	(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)	622.99	(5)



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24 - Metal Mines Tax Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance						33.26	(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)						33.26	(5)



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28 - Technology Fund

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

PRC Revenue	2004 Value	2005 Value
3281 State Technology Aid	0.00	391.23
4650 Federal Miscellaneous Grants from OPI	194.51	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	194.51	391.23

Schedule of Changes Worksheet

Beginning Fund Balance	194.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	391.23	(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)	585.74	(5)



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29 - Flexibility Fund

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

PRC Revenue	2004 Value	2005 Value
3445 State Combined Fund School Block Grant	789.35	795.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>789.35</u>	<u>795.35</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	611.93	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>611.93</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance	467.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	795.35	(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)
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)	1,262.64	(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	0.00
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	43,303.00
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	3,507.23	5,673.46
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	5,573.00	3,203.21
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	2,333.70
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	2,333.70

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	777.78
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	3,360.49
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	3,360.49
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	0.00	0.00	0.00	0.00	
280	1XXX	2XX	0.00	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	0.00	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	3,360.49	0.00	0.00	0.00	
Totals			3,360.49	0.00	0.00	0.00	3,360.49



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Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

** Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY05.*



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Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Land	840.00	0.00	0.00	840.00
Buildings	113,433.50	0.00	0.00	113,433.50
Totals at historical cost	114,273.50	0.00	0.00	114,273.50
Less Accumulated depreciation for:				
Machinery And Equipment Accum	47,618.00	0.00	0.00	47,618.00
Total accumulated depreciation	47,618.00	0.00	0.00	47,618.00
Governmental activities, capital assets, net	66,655.50	0.00	0.00	66,655.50

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

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



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