



# Trustees' Financial Summary

FY2004-05

Submit ID: 0020-86796939

02 Big Horn County

0020 Spring Creek 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** Marge Hamilton

Phone #: (406) 757-2215

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees** Mack Morehead

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent** Gary Hickey

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Quickbooks

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 #
601	Title V, Part A, Innovative Programs	FEDERAL	0200203903	84.298
701	Miscellaneous Direct Federal Grant	FEDERAL	193012689	unknown



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	12,184.91	33,417.98	35,383.23	
02	Taxes Receivable - Real and Personal (120-149)	67.16	39.76	67.55	
03	Taxes Receivable - Protested (150-159)	234.67	180.62	524.26	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>12,486.74</b>	<b>33,638.36</b>	<b>35,975.04</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	301.83	220.38	591.81	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>301.83</b>	<b>220.38</b>	<b>591.81</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	12,184.91	33,417.98	35,383.23	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>12,184.91</b>	<b>33,417.98</b>	<b>35,383.23</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>12,486.74</b>	<b>33,638.36</b>	<b>35,975.04</b>	



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21,028.95	10,067.74	455.00	
02	Taxes Receivable - Real and Personal (120-149)	4.62			
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)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>21,033.57</b>	<b>10,067.74</b>	<b>455.00</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)		13,133.54		
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	4.62			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>4.62</b>	<b>13,133.54</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	21,028.95	-3,065.80	455.00	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>21,028.95</b>	<b>-3,065.80</b>	<b>455.00</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>21,033.57</b>	<b>10,067.74</b>	<b>455.00</b>	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			21,143.28	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			21,143.28	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			21,143.28	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			21,143.28	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			21,143.28	



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		3,475.24		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>		3,475.24		
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)		3,475.24		
52	<b>TOTAL FUND BALANCE/EQUITY</b>		3,475.24		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		3,475.24		



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	90,119.61			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	90,119.61			
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	90,119.61			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	90,119.61			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	90,119.61			



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		29,907.64		
04	Receivables from Other Funds (160-179)		13,133.54		
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		43,041.18		
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		43,041.18		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		43,041.18		



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



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



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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	2.83	2,288.02
1112	District Levy - Personal Property	0.40	39.79
1123	Coal Gross Proceeds	16,914.43	16,095.87
1190	Penalties and Interest on Taxes	0.91	0.32
1510	Interest Earnings	1.77	3.62
3110	Direct State Aid	19,286.71	26,891.52
3115	State Spec Ed Allowable Cost Pymt to Districts	736.02	1,296.50
3440	State HB20/SB417 Prop Tax Reimb	0.00	678.00
3444	State School Block Grant	3,271.37	3,296.23
3460	Montana Oil and Gas Tax	0.00	2,574.85

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

40,214.44      53,164.72

### 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	0.01	.01
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	1,799.99	1799.99
3XX	Purchased Professional and Technical Services	39.96	278.06
5XX	Other Purchased Services	37.00	56.44
6XX	Supplies and Materials	124.99	.00
280	Special Education - Local and State		
62XX	Resources Transferred to Other School Districts or Cooper		
920	Resources Transferred to Other School Districts or Cooper	1,059.87	1866.93
999	Undistributed		
61XX	Operating Transfers to Other Funds		
910	Operating Transfers to Other Funds	41,557.22	46114.51

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

44,619.04      50,115.94



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## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance	9,136.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	53,164.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	50,115.94	(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)	12,184.91	(5)



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## 10 - Transportation Fund

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

PRC Revenue		2004 Value	2005 Value
1111	District Levy - Real Property	3,690.00	1,856.08
1112	District Levy - Personal Property	46.03	34.59
1190	Penalties and Interest on Taxes	0.44	0.46
1510	Interest Earnings	59.01	121.94
2220	County On-Schedule Trans Reimb	9,000.00	9,900.00
3210	State On-Schedule Trans Reimb	9,000.00	9,900.00
3440	State HB20/SB417 Prop Tax Reimb	3,425.97	548.15
3444	State School Block Grant	30.76	30.99
3460	Montana Oil and Gas Tax	2,740.31	4,757.59
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>27,992.52</u>	<u>27,149.80</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		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	12,167.47	12396.67
2XX	Personal Services - Employee Benefits	538.49	677.81
4XX	Purchased Property Services	2,927.08	1294.98
5XX	Other Purchased Services	623.78	606.04
6XX	Supplies and Materials	5,551.87	4860.78
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>21,808.69</u>	<u>19,836.28</u>



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## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						26,104.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						27,149.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						19,836.28	(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)						33,417.98	(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
1111 District Levy - Real Property	3.81	5,111.09
1112 District Levy - Personal Property	0.01	88.09
1190 Penalties and Interest on Taxes	1.14	0.40
1510 Interest Earnings	422.69	515.14
3440 State HB20/SB417 Prop Tax Reimb	0.00	1,514.63
3460 Montana Oil and Gas Tax	0.00	5,752.33
6100 Material Prior Period Revenue Adjustments	1.12	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	428.77	12,981.68

### 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	28,374.20	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	28,374.20	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance	22,401.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,981.68	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	35,383.23	(5)



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## 13 - Tuition Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	228.55	472.19
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	228.55	472.19

### Schedule of Changes Worksheet

Beginning Fund Balance	20,556.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	472.19	(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)	21,028.95	(5)



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## 14 - Retirement Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	57.55	19.68
2240 County Retirement Distribution	7,743.88	14,898.87
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	7,801.43	14,918.55

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	275.40	599.28
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,123.94	1141.62
280 Special Education - Local and State		
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	162.96	39.64
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	9,144.12	21554.94
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	10,706.42	23,335.48

## Schedule of Changes Worksheet

Beginning Fund Balance	5,351.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,918.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	23,335.48	(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)		-3,065.80 (5)



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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
<b>601 Title V, Part A, Innovative Programs</b>	
4360 Title V, Part D, Subpart 3, Character Education	455.00
<b>701 Miscellaneous Direct Federal Grant</b>	
4100 Federal Miscellaneous Grants - Direct from Feds	17,440.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	17,895.00

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

PRC Program Function Object	2005 Value
<b>701 Miscellaneous Direct Federal Grant</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	17440.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      17,440.00



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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					17,895.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					17,440.00	(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)					455.00	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
601 Title V, Part A, Innovative Programs	455.00	0.00	455.00
701 Miscellaneous Direct Federal Grant	17,440.00	17,440.00	0.00
<b>Total</b>	<u>17,895.00</u>	<u>17,440.00</u>	<u>455.00</u>



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## 26 - Impact Aid Fund

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

PRC Revenue	2004 Value	2005 Value
4820 Federal Impact Aid - Title VIII	0.00	21,143.28
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	21,143.28

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,143.28	(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)	21,143.28	(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	253.03
3445 State Combined Fund School Block Grant	0.00	5,002.36
4650 Federal Miscellaneous Grants from OPI	100.34	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	100.34	5,255.39

### 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	1797.19
7XX Property and Equipment Acquisition	0.00	2828.20
8XX Other Expenditures	100.34	630.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	100.34	5,255.39

## Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,255.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,255.39	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(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	4,964.63	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,964.63	0.00

### 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		
2XX Personal Services - Employee Benefits	1,489.39	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,489.39	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance	3,475.24	(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)	3,475.24	(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	976.07	2,025.39
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	976.07	2,025.39

### Schedule of Changes Worksheet

Beginning Fund Balance	88,094.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,025.39	(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)	90,119.61	(5)



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### 82 - Interlocal Agreement Fund

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

PRC Revenue	2004 Value	2005 Value
1900 Other Revenue from Local Sources	0.00	441.58
1920 Contributions/Donations from Private Sources	25.63	1,000.00
1950 Services Provided Other School Districts or Coops	22,096.31	19,427.92
1970 Services Provided Other Funds	9,527.83	22,154.52
5300 Operating Transfers from Other Funds	41,557.22	46,114.51
6100 Material Prior Period Revenue Adjustments	0.00	2,690.67
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	73,206.99	91,829.20

#### 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	33,761.08	49985.04
2XX Personal Services - Employee Benefits	8,507.61	25672.74
5XX Other Purchased Services	772.52	1519.13
6XX Supplies and Materials	4,469.32	3605.84
8XX Other Expenditures	1,000.66	940.75
23XX Support Services - General Administration		
1XX Personal Services - Salaries	5,970.00	5974.23
2XX Personal Services - Employee Benefits	456.71	457.04
3XX Purchased Professional and Technical Services	277.25	585.45
4XX Purchased Property Services	334.95	.00
5XX Other Purchased Services	2,752.32	2830.82
6XX Supplies and Materials	312.00	275.00
8XX Other Expenditures	488.00	252.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	2,370.00	2928.00
2XX Personal Services - Employee Benefits	181.31	223.99
4XX Purchased Property Services	3,838.28	3878.86
5XX Other Purchased Services	6,424.00	6690.00
280 Special Education - Local and State		
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	124.80	182.23
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	72,040.81	106,001.12



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## 82 - Interlocal Agreement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					57,213.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					91,829.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					106,001.12	(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)					43,041.18	(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	51,122.00
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	1,296.49
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	140.95
XX	XXX 26XX	41X Energy Utility Services	2,076.72	1,904.11
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	1,296.50
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	1,296.50

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	432.10
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	1,866.93
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,866.93
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	1,866.93	0.00	0.00	0.00	
<b>Totals</b>			1,866.93	0.00	0.00	0.00	1,866.93



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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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<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Buildings	155,000.00	0.00	0.00	155,000.00
Machinery And Equipment	33,690.00	0.00	0.00	33,690.00
Totals at historical cost	188,690.00	0.00	0.00	188,690.00
Governmental activities, capital assets, net	188,690.00	0.00	0.00	188,690.00

\* 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.



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