



Trustees' Financial Summary

FY2003-04

Submit ID: 0495-68214831

**25 Lewis & Clark County
0495 Wolf 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 B J Young

Phone #: (406) 235-4374

(Signature)

(Date)

Chair, Board of Trustees Kim Ryan

(Signature)

(Date)

County Superintendent Marsha Davis

(Signature)

(Date)

Software

Accounting Package: Manual

For FY04 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 #
001	Title I Improving Basic Programs	FEDERAL	2504953104	84.010A
002	Title II Part A	FEDERAL	2504951403	84.367
003	Title II, Part D, Ed Technology	FEDERAL	2504956004	84.318
005	Title V Part A	FEDERAL	2504953904	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)	-13,644.93	2,971.50	16,282.00	1,283.01
02	Taxes Receivable - Real and Personal (120-149)	1,364.65	17.99		
03	Taxes Receivable - Protested (150-159)	25,522.60	1,066.41		
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	13,242.32	4,055.90	16,282.00	1,283.01
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	26,887.25	1,084.40		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	26,887.25	1,084.40		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-13,644.93	2,971.50	16,282.00	1,283.01
52	TOTAL FUND BALANCE/EQUITY	-13,644.93	2,971.50	16,282.00	1,283.01
53	TOTAL LIABILITIES AND FUND BALANCE	13,242.32	4,055.90	16,282.00	1,283.01

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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)	4,078.91	6,526.52	755.47	
02	Taxes Receivable - Real and Personal (120-149)	8.06			
03	Taxes Receivable - Protested (150-159)	358.23			
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	4,445.20	6,526.52	755.47	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	366.29			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	366.29			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	4,078.91	6,526.52	755.47	
52	TOTAL FUND BALANCE/EQUITY	4,078.91	6,526.52	755.47	
53	TOTAL LIABILITIES AND FUND BALANCE	4,445.20	6,526.52	755.47	

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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)				
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				
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		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)	170.05	1,824.35		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	170.05	1,824.35		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	170.05	1,824.35		
52	TOTAL FUND BALANCE/EQUITY	170.05	1,824.35		
53	TOTAL LIABILITIES AND FUND BALANCE	170.05	1,824.35		

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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)		1,345.09		
02	Taxes Receivable - Real and Personal (120-149)		43.24		
03	Taxes Receivable - Protested (150-159)		2,384.69		
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		3,773.02		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		2,427.93		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		2,427.93		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)		1,345.09		
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY		1,345.09		
53	TOTAL LIABILITIES AND FUND BALANCE		3,773.02		



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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)				
41	Unrestricted Net Assets				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
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)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
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)			1,307.42	
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			1,307.42	
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)				
45	Assets Held in Trusts				
48	Fund Balance for Budget (961-970)			1,307.42	
52	TOTAL FUND BALANCE/EQUITY			1,307.42	
53	TOTAL LIABILITIES AND FUND BALANCE			1,307.42	



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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)		15,690.15		
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		15,690.15		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		15,690.15		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		15,690.15		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		15,690.15		



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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		2003 Value	2004 Value
1110	District Tax Levy	21,619.80	31,101.04
1113	District Levy - Heavy Motor Vehicles	437.47	14.65
1190	Penalties and Interest on Taxes	109.66	111.66
1510	Interest Earnings	732.80	348.44
1900	Other Revenue from Local Sources	142.00	200.00
3110	Direct State Aid	46,993.02	31,637.50
3115	State Spec Ed Allowable Cost Pymt to Districts	3,571.56	2,556.66
3440	State HB20/SB417 Prop Tax Reimb	365.95	334.67
3444	State School Block Grant	1,532.69	1,564.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>75,504.95</u>	<u>67,869.10</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	29,257.94	24612.69
2XX	Personal Services - Employee Benefits	400.00	5289.75
3XX	Purchased Professional and Technical Services	423.00	1265.00
6XX	Supplies and Materials	5,261.81	2774.25
21XX	Support Services - Students		
3XX	Purchased Professional and Technical Services	1,512.00	1150.00
5XX	Other Purchased Services	0.00	205.20
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	6,759.16	.00
2XX	Personal Services - Employee Benefits	130.92	.00
3XX	Purchased Professional and Technical Services	1,069.41	.00
5XX	Other Purchased Services	2,105.62	.00
6XX	Supplies and Materials	603.07	.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	0.00	6311.20
2XX	Personal Services - Employee Benefits	0.00	100.00
3XX	Purchased Professional and Technical Services	0.00	682.93
5XX	Other Purchased Services	0.00	1635.90
6XX	Supplies and Materials	0.00	295.86
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	5,413.00	5453.26
2XX	Personal Services - Employee Benefits	635.56	397.70
4XX	Purchased Property Services	14,403.22	9829.92
5XX	Other Purchased Services	2,186.00	2514.00



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01 - General Fund

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	3,172.06	368.74
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	3,000.00	2061.25
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	2,865.53	1770.13
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	6,022.16	7298.10
2XX Personal Services - Employee Benefits	433.90	338.60
6XX Supplies and Materials	0.00	12.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>85,654.36</u>	<u>74,366.48</u>

Schedule of Changes Worksheet

Beginning Fund Balance	-7,147.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	67,869.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	74,366.48	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	-13,644.93	(5)



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10 - Transportation Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	1,474.65	292.88
1113	District Levy - Heavy Motor Vehicles	29.56	2.24
1190	Penalties and Interest on Taxes	8.18	3.98
1510	Interest Earnings	109.37	42.06
2220	County On-Schedule Trans Reimb	2,666.45	1,181.05
3210	State On-Schedule Trans Reimb	2,666.46	1,181.05
3440	State HB20/SB417 Prop Tax Reimb	59.88	40.82
3444	State School Block Grant	92.00	46.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>7,106.55</u>	<u>2,791.03</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	950.84	.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	0.00	930.84
27XX	Student Transportation Services		
5XX	Other Purchased Services	5,706.40	2433.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>6,657.24</u>	<u>3,363.94</u>



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						3,544.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,791.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,363.94	(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)						2,971.50	(5)



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12 - School Food Services Fund

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

PRC Revenue	2003 Value	2004 Value
1611 National School Lunch Program	1,244.74	1,731.55
1621 Lunch Sales	2,113.30	1,717.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,358.04	3,449.35

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

PRC Program Function Object	2003 Value	2004 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	1,651.73	457.92
5XX Other Purchased Services	60.00	1330.54
6XX Supplies and Materials	1,845.73	2282.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,557.46	4,071.39

Schedule of Changes Worksheet

Beginning Fund Balance	1,905.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,449.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,071.39	(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)	1,283.01	(5)



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13 - Tuition Fund

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

PRC Revenue	2003 Value	2004 Value
1110 District Tax Levy	47.18	10.32
1190 Penalties and Interest on Taxes	9.72	3.06
1510 Interest Earnings	43.75	17.36
3440 State HB20/SB417 Prop Tax Reimb	103.24	86.02
3444 State School Block Grant	473.61	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	677.50	116.76

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	976.96	2082.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	976.96	2,082.00

Schedule of Changes Worksheet

Beginning Fund Balance	6,044.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	116.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,082.00	(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)	4,078.91	(5)



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14 - Retirement Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	120.31	47.73
2240 County Retirement Distribution	14,500.00	10,694.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14,620.31	10,741.79

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	13,227.83	.00
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	2497.44
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	0.00	734.85
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	0.00	553.34
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	209.15
420 Title I, Part A, Improving Basic Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	2212.09
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	0.00	786.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	13,227.83	6,993.86



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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						2,778.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						10,741.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,993.86	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						6,526.52	(5)



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15 - Miscellaneous Programs Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	33,930.90
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Schedule of Changes Worksheet

Beginning Fund Balance	631.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34,054.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	33,930.90	(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)	755.47	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Title I Improving Basic Programs	22,381.00	22,381.00	0.00
002 Title II Part A	10,367.00	10,342.95	24.05
003 Title II, Part D, Ed Technology	470.95	370.95	100.00
005 Title V Part A	836.00	836.00	0.00
Total	34,054.95	33,930.90	124.05



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28 - Technology Fund

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

PRC Revenue	2003 Value	2004 Value
4650 Federal Miscellaneous Grants from OPI	0.00	170.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	170.05

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	170.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	170.05	(5)



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29 - Flexibility Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	0.00	8.48
3282 State Flexibility Fund Allocation	980.63	0.00
3445 State Combined Fund School Block Grant	0.00	835.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	980.63	843.52

Schedule of Changes Worksheet

Beginning Fund Balance	980.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	843.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,824.15	(5)

Line 5 (1,824.15) does not match line 52 (1,824.35) on the Balance Sheet!!!



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61 - Building Reserve Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	3,339.06	663.26
1113	District Levy - Heavy Motor Vehicles	67.04	5.23
1190	Penalties and Interest on Taxes	20.59	8.93
1510	Interest Earnings	87.50	24.21
3440	State HB20/SB417 Prop Tax Reimb	24.74	0.00
3444	State School Block Grant	344.46	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,883.39</u>	<u>701.63</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
52XX	Capital Leases or Long Term Notes with Board of Investm		
	840 Principal On Debt	5,322.46	2754.79
	850 Interest on Debt	212.66	38.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>5,535.12</u>	<u>2,793.72</u>

Schedule of Changes Worksheet

Beginning Fund Balance					3,437.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					701.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,793.72	(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)					1,345.09	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2003 Value	2004 Value
1900 Other Revenue from Local Sources	3,357.99	1,557.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,357.99	1,557.80

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

PRC Program Function Object	2003 Value	2004 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	2,082.00	1,526.37
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,082.00	1,526.37

Schedule of Changes Worksheet

Beginning Fund Balance	1,275.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,557.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,526.37	(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)	1,307.42	(5)



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Fund	Account	Description	2003 Value	2004 Value
XX	XXX 26XX	41X Energy Utility Services	3,919.67	4,845.64
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	23,700.00	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	976.96	2,082.00
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	1,594.71
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	1,594.71

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	531.57
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	2,296.38
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	3,831.38
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	2,061.25	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	1,770.13	0.00	0.00	0.00	
Totals			3,831.38	0.00	0.00	0.00	3,831.38



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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 FY04.*



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