



Trustees' Financial Summary

FY2003-04

Submit ID: 1193-49768815

**11 Dawson County
1193 Deer 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 Lonna Gustafson

Phone #: (406) 377-2318

(Signature)

(Date)

Chair, Board of Trustees Janet Reed

(Signature)

(Date)

County Superintendent Martha Young

(Signature)

(Date)

Software

Accounting Package: Quicken

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 #
004	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	111193004	84.358A
114	Indirect Cost Pool	LOCAL		
144	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1111931404	84.367
164	Title IV Safe and Drug-Free Schools	FEDERAL	1111931604	84.186A
214	Workshops	LOCAL		
314	Title I Improving Basic Programs	FEDERAL	1111933104	84.010A
394	Title V, Part A, Innovative Programs	FEDERAL	1111933904	84.298
604	Title II, Part D, Ed Technology	FEDERAL	1111936004	84.318
654	Miscellaneous Federal Grant thru OPI	FEDERAL	111193654	unknown
804	School Food Milk	FEDERAL	111193804	10.556

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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)	29,916.88	3,194.18		69.88
02	Taxes Receivable - Real and Personal (120-149)	521.60			
03	Taxes Receivable - Protested (150-159)	32.73			
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	30,471.21	3,194.18		69.88
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	554.33			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	554.33			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	29,916.88	3,194.18		69.88
52	TOTAL FUND BALANCE/EQUITY	29,916.88	3,194.18		69.88
53	TOTAL LIABILITIES AND FUND BALANCE	30,471.21	3,194.18		69.88

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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)	1,686.40	4,476.06	11,255.49	
02	Taxes Receivable - Real and Personal (120-149)	74.26			
03	Taxes Receivable - Protested (150-159)	4.68			
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	1,765.34	4,476.06	11,255.49	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	78.94			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	78.94			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,686.40	4,476.06	11,255.49	
52	TOTAL FUND BALANCE/EQUITY	1,686.40	4,476.06	11,255.49	
53	TOTAL LIABILITIES AND FUND BALANCE	1,765.34	4,476.06	11,255.49	

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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)	234.64	1,789.28		
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	234.64	1,789.28		
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)	234.64	1,789.28		
52	TOTAL FUND BALANCE/EQUITY	234.64	1,789.28		
53	TOTAL LIABILITIES AND FUND BALANCE	234.64	1,789.28		

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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)	4,446.37			
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	4,446.37			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)	4,446.37			
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	4,446.37			
53	TOTAL LIABILITIES AND FUND BALANCE	4,446.37			

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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)				
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)				
45	Assets Held in Trusts				
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		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)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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01 - General Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	26,917.28	39,559.42
1112 District Levy - Personal Property	648.92	891.76
1113 District Levy - Heavy Motor Vehicles	5.92	6.32
1114 District Levy - Pers Prop/Mobile Homes	130.27	470.77
1190 Penalties and Interest on Taxes	26.47	27.93
1510 Interest Earnings	486.70	418.76
1900 Other Revenue from Local Sources	111.44	141.09
3110 Direct State Aid	31,292.86	43,983.91
3115 State Spec Ed Allowable Cost Pymt to Districts	1,572.22	2,453.40
3440 State HB20/SB417 Prop Tax Reimb	1,237.88	998.79
3444 State School Block Grant	4,249.66	4,337.81
3460 Montana Oil and Gas Tax	4,130.66	5,937.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	70,810.28	99,227.42

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	43,616.58	49,165.45
2XX Personal Services - Employee Benefits	3,273.49	7381.20
3XX Purchased Professional and Technical Services	908.34	390.00
5XX Other Purchased Services	729.24	782.60
6XX Supplies and Materials	3,708.06	6,218.50
7XX Property and Equipment Acquisition	935.00	.00
8XX Other Expenditures	152.38	33.78
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	414.00	360.00
222X Educational Media Services		
6XX Supplies and Materials	87.30	146.75
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	4,285.00	3,400.00
5XX Other Purchased Services	1,866.96	1,897.15
6XX Supplies and Materials	37.76	142.12
8XX Other Expenditures	460.50	511.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	147.10	186.34
4XX Purchased Property Services	6,118.91	10,707.69
5XX Other Purchased Services	1,586.00	1,574.00
6XX Supplies and Materials	470.27	539.45



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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		
7XX Property and Equipment Acquisition	500.00	1694.40
280 Special Education - Local and State		
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	2,263.98	3532.89
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>71,560.87</u>	<u>88,663.32</u>

Schedule of Changes Worksheet

Beginning Fund Balance	19,352.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	99,227.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	88,663.32	(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)	29,916.88	(5)



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10 - Transportation Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	0.67	0.00
1190 Penalties and Interest on Taxes	0.12	0.00
1510 Interest Earnings	60.45	40.81
2220 County On-Schedule Trans Reimb	2,666.75	3,150.21
3210 State On-Schedule Trans Reimb	2,666.75	3,150.21
3444 State School Block Grant	22.54	11.50
3460 Montana Oil and Gas Tax	27.25	0.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>5,444.53</u>	<u>6,352.73</u>
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
5XX Other Purchased Services	5,333.50	6300.41

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>5,333.50</u>	<u>6,300.41</u>
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Schedule of Changes Worksheet

Beginning Fund Balance	3,141.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,352.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,300.41	(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)	3,194.18	(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
804 School Food Milk		
4550 Federal Child Nutrition	0.00	332.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	332.15

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

PRC Program Function Object	2003 Value	2004 Value
804 School Food Milk		
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	0.00	262.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	262.27

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	332.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	262.27	(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)		69.88 (5)

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13 - Tuition Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	2,877.66	5,612.86
1112 District Levy - Personal Property	70.43	127.25
1113 District Levy - Heavy Motor Vehicles	0.63	0.90
1114 District Levy - Pers Prop/Mobile Homes	24.08	57.91
1190 Penalties and Interest on Taxes	3.60	3.77
3440 State HB20/SB417 Prop Tax Reimb	131.91	142.69
3444 State School Block Grant	1,752.92	0.00
3460 Montana Oil and Gas Tax	887.68	747.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,748.91	6,693.03

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	5,260.56	5,467.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,260.56	5,467.00

Schedule of Changes Worksheet

Beginning Fund Balance	460.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,693.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,467.00	(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)	1,686.40	(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	68.25	46.31
2240	County Retirement Distribution	8,354.68	9,367.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,422.93	9,413.45

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	8,480.97	9091.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		8,480.97	9,091.82

Schedule of Changes Worksheet

Beginning Fund Balance				4,154.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				9,413.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				9,091.82	(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)				4,476.06	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
004 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,163.71
114 Indirect Cost Pool	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	1,037.00
144 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	4,456.00
164 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	547.00
214 Workshops	
1510 Interest Earnings	224.55
1950 Services Provided Other School Districts or Coops	80.00
214 Subtotal	304.55
314 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	13,569.00
394 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	733.00
604 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	79.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	28,889.26

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

PRC Program Function Object	2004 Value
004 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	156.68
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	825.00
5XX Other Purchased Services	3120.84
222X Educational Media Services	
3XX Purchased Professional and Technical Services	135.24
4XX Purchased Property Services	286.00
6XX Supplies and Materials	1265.50
7XX Property and Equipment Acquisition	2157.45



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	217.00
	8,163.71
004 Subtotal	
114 Indirect Cost Pool	
271 State and Federal Aggregate of Reimbursements/Indirect C	
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	1000.00
5XX Other Purchased Services	37.00
	1,037.00
114 Subtotal	
144 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
2XX Personal Services - Employee Benefits	143.84
6XX Supplies and Materials	99.61
222X Educational Media Services	
6XX Supplies and Materials	2004.05
7XX Property and Equipment Acquisition	2008.50
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	200.00
	4,456.00
144 Subtotal	
164 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
3XX Purchased Professional and Technical Services	39.82
6XX Supplies and Materials	507.18
	547.00
164 Subtotal	
214 Workshops	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
5XX Other Purchased Services	3772.02



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	19.85
214 Subtotal	3,791.87
314 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	9255.81
2XX Personal Services - Employee Benefits	742.05
5XX Other Purchased Services	14.40
6XX Supplies and Materials	368.04
8XX Other Expenditures	70.06
21XX Support Services - Students	
6XX Supplies and Materials	83.92
222X Educational Media Services	
3XX Purchased Professional and Technical Services	272.69
6XX Supplies and Materials	2142.03
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	620.00
314 Subtotal	13,569.00
394 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
3XX Purchased Professional and Technical Services	30.00
6XX Supplies and Materials	703.00
394 Subtotal	733.00
604 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	79.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 32,376.58



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					14,742.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					28,889.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					32,376.58	(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)					11,255.49	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
004 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	8,163.71	8,163.71	0.00
114 Indirect Cost Pool	1,037.00	1,037.00	0.00
144 Title II, Part A, Teacher/Principal Train/Recruit	4,456.00	4,456.00	0.00
164 Title IV Safe and Drug-Free Schools	547.00	547.00	0.00
214 Workshops	304.55	3,791.87	-3,487.32
314 Title I Improving Basic Programs	13,569.00	13,569.00	0.00
394 Title V, Part A, Innovative Programs	733.00	733.00	0.00
604 Title II, Part D, Ed Technology	79.00	79.00	0.00
Total	<u>28,889.26</u>	<u>32,376.58</u>	<u>-3,487.32</u>



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28 - Technology Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	2.21	1.97
4650 Federal Miscellaneous Grants from OPI	0.00	232.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2.21	234.13

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
222X Educational Media Services		
6XX Supplies and Materials	148.93	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	148.93	0.00

Schedule of Changes Worksheet

Beginning Fund Balance		0.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		234.13	(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)		234.64	(5)



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29 - Flexibility Fund

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

PRC Revenue	2003 Value	2004 Value
3282 State Flexibility Fund Allocation	924.42	0.00
3445 State Combined Fund School Block Grant	0.00	1,789.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	924.42	1,789.28

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
222X Educational Media Services		
6XX Supplies and Materials	924.42	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	924.42	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,789.28	(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)	1,789.28	(5)



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60 - Building Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	87.58	56.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	87.58	56.05

Schedule of Changes Worksheet

Beginning Fund Balance	4,390.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	56.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,446.37	(5)



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Fund	Account	Description	2003 Value	2004 Value
XX	XXX 26XX	41X Energy Utility Services	2,618.95	3,015.50
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	5,260.56	5,467.00
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	2,453.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	2,453.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	817.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	3,532.89
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	3,532.89
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	3,532.89	0.00	0.00	0.00	
Totals			3,532.89	0.00	0.00	0.00	3,532.89



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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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Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Land	6,000.00	0.00	0.00	6,000.00
Buildings	198,195.00	6,287.00	0.00	204,482.00
Machinery And Equipment	30,000.00	3,000.00	0.00	33,000.00
Totals at historical cost	234,195.00	9,287.00	0.00	243,482.00
Governmental activities, capital assets, net	234,195.00	9,287.00	0.00	243,482.00

* 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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