



# Trustees' Financial Summary

FY2003-04

Submit ID: 1196-47225415

56 Yellowstone County

1196 Yellowstone Academy 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** Jean Cantrell

Phone #: (406) 656-2198

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

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

**Chair, Board of Trustees** Rich Streeter

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

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

**County Superintendent** A J Micheletti

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

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

## Software

Accounting Package: Foxie Lady

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 #
102	MISCELLANEOUS	LOCAL	102	NONE
103	Title V Part A	FEDERAL	5611963903	84.298
104	Title I Improving Basic Programs	FEDERAL	5611963103	84.010A
105	Jobs for Montana Graduates	STATE	NONE	State
106	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A033313	84.358A
107	VO-ED	LOCAL	107	NONE
108	VO-ED PROJECT INCOME	LOCAL	108	NONE
109	Title II Part A	FEDERAL	5611961403	84.367
110	Title II, Part D, Ed Technology	FEDERAL	5611966004	84.318
111	Title II Part A	FEDERAL	5611961404	84.367



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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)	126,435.31	124.36		
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)	3,078.00			
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>129,513.31</b>	<b>124.36</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)	129,513.31	124.36		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>129,513.31</b>	<b>124.36</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>129,513.31</b>	<b>124.36</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)		-5,726.56	406,610.00	
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)		5,833.00		
06	Other Current Assets (190-210)			130,166.39	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		<b>106.44</b>	<b>536,776.39</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)			3,565.95	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			<b>3,565.95</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		106.44	533,210.44	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		<b>106.44</b>	<b>533,210.44</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>106.44</b>	<b>536,776.39</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)				583.20
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>				583.20
<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)				583.20
52	<b>TOTAL FUND BALANCE/EQUITY</b>				583.20
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				583.20

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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)				
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		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)	736.05	.10		
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>	736.05	.10		
<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)	736.05	.10		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	736.05	.10		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	736.05	.10		



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



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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)				
41	Unrestricted Net Assets				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
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)				
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	<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)				
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)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
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		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)	79,488.15	47,125.80		
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>79,488.15</b>	<b>47,125.80</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	79,488.15	47,125.80		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	<b>79,488.15</b>	<b>47,125.80</b>		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>79,488.15</b>	<b>47,125.80</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>				



**Trustees' Financial Summary**  
**FY2003-04**  
**56 Yellowstone County**  
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**01 - General Fund**

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

PRC Revenue	2003 Value	2004 Value
1320 Tuition from Schl Dists/Counties Within State	44,011.50	264,178.85
1510 Interest Earnings	2,591.78	1,123.33
3110 Direct State Aid	118,424.34	146,114.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	165,027.62	411,416.38

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

PRC Program Function Object	2003 Value	2004 Value
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	263,535.43	326,762.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	263,535.43	326,762.50

**Schedule of Changes Worksheet**

Beginning Fund Balance	44,859.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	411,416.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	326,762.50	(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)	129,513.31	(5)



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## 10 - Transportation Fund

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

PRC Revenue	2003 Value	2004 Value
2220 County On-Schedule Trans Reimb	13,770.00	15,390.00
3210 State On-Schedule Trans Reimb	13,770.00	15,390.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	27,540.00	30,780.00

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

PRC Program Function Object	2003 Value	2004 Value
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	27,483.46	30652.04
3XX Purchased Professional and Technical Services	0.00	70.00
6XX Supplies and Materials	0.00	17.03
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	27,483.46	30,739.07

## Schedule of Changes Worksheet

Beginning Fund Balance	83.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30,780.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	30,739.07	(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)		124.36 (5)



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## 14 - Retirement Fund

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

PRC Revenue	2003 Value	2004 Value
2240 County Retirement Distribution	89,500.00	93,100.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	89,500.00	93,100.00

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

PRC Program Function Object	2003 Value	2004 Value
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	89,496.45	.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	52585.58
222X Educational Media Services		
2XX Personal Services - Employee Benefits	0.00	2180.29
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	0.00	17802.12
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	0.00	11309.20
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	9220.51
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	89,496.45	93,097.70



# Trustees' Financial Summary

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## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					104.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					93,100.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					93,097.70	(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)					106.44	(5)



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**15 - Miscellaneous Programs Fund**

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

<b>PRC Revenue</b>	<b>2004 Value</b>
<b>102 MISCELLANEOUS</b>	
1320 Tuition from Schl Dists/Counties Within State	178,266.93
1510 Interest Earnings	8,144.39
1900 Other Revenue from Local Sources	219,712.31
3355 Medicaid - Miscellaneous	1,092,806.40
<b>102 Subtotal</b>	<b>1,498,930.03</b>
<b>103 Title V Part A</b>	
4350 Title V, Part A, Innovative Programs	2,560.00
<b>104 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	178,733.79
<b>105 Jobs for Montana Graduates</b>	
3290 State - Other State Grants	2,500.00
<b>106 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,950.00
<b>107 VO-ED</b>	
1920 Contributions/Donations from Private Sources	66,887.42
<b>108 VO-ED PROJECT INCOME</b>	
1900 Other Revenue from Local Sources	3,377.75
<b>109 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	369.91
<b>110 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	7,188.00
<b>111 Title II Part A</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,686.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,777,182.90</b>

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

<b>PRC Program Function Object</b>	<b>2004 Value</b>
<b>102 MISCELLANEOUS</b>	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	595187.30
2XX Personal Services - Employee Benefits	288574.59
3XX Purchased Professional and Technical Services	50628.99



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## 15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2004 Value
280	Special Education - Local and State			
	1XXX	Instruction		
		5XX	Other Purchased Services	5600.12
		6XX	Supplies and Materials	30784.27
	21XX	Support Services - Students		
		3XX	Purchased Professional and Technical Services	44256.20
	222X	Educational Media Services		
		1XX	Personal Services - Salaries	13548.16
		6XX	Supplies and Materials	7113.32
	23XX	Support Services - General Administration		
		3XX	Purchased Professional and Technical Services	1275.00
		5XX	Other Purchased Services	7618.00
		8XX	Other Expenditures	908.40
	24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries	102307.28
		2XX	Personal Services - Employee Benefits	8313.60
		5XX	Other Purchased Services	6190.21
		6XX	Supplies and Materials	15305.57
		8XX	Other Expenditures	660.00
	25XX	Support Services - Business		
		1XX	Personal Services - Salaries	113709.55
		2XX	Personal Services - Employee Benefits	24591.71
		3XX	Purchased Professional and Technical Services	4200.00
		4XX	Purchased Property Services	3115.50
		5XX	Other Purchased Services	5798.68
		6XX	Supplies and Materials	4089.80
		8XX	Other Expenditures	1216.55
	26XX	Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries	21020.00
		2XX	Personal Services - Employee Benefits	7829.32
		4XX	Purchased Property Services	5721.19
		6XX	Supplies and Materials	7522.54
	27XX	Student Transportation Services		
		1XX	Personal Services - Salaries	39354.66
		2XX	Personal Services - Employee Benefits	267.73
		4XX	Purchased Property Services	7800.98
		5XX	Other Purchased Services	1166.31
		6XX	Supplies and Materials	7748.42
	<b>102 Subtotal</b>			<b>1,433,423.95</b>



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
<b>103 Title V Part A</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	2560.00
<b>104 Title I Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	132003.63
2XX Personal Services - Employee Benefits	39356.96
5XX Other Purchased Services	6128.60
6XX Supplies and Materials	1244.60
	178,733.79
<b>104 Subtotal</b>	
<b>105 Jobs for Montana Graduates</b>	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	2500.00
<b>106 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	13950.00
<b>107 VO-ED</b>	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
1XX Personal Services - Salaries	50231.31
2XX Personal Services - Employee Benefits	7064.24
6XX Supplies and Materials	9591.87
	66,887.42
<b>107 Subtotal</b>	
<b>108 VO-ED PROJECT INCOME</b>	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	3284.22



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
<b>109 Title II Part A</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
6XX Supplies and Materials	369.91
<b>110 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	7188.00
<b>111 Title II Part A</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
6XX Supplies and Materials	2686.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00 <u>1,711,583.29</u>



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					467,610.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,777,182.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,711,583.29	(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)					533,210.44	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
102 MISCELLANEOUS	1,498,930.03	1,433,423.95	65,506.08
103 Title V Part A	2,560.00	2,560.00	0.00
104 Title I Improving Basic Programs	178,733.79	178,733.79	0.00
105 Jobs for Montana Graduates	2,500.00	2,500.00	0.00
106 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	13,950.00	13,950.00	0.00
107 VO-ED	66,887.42	66,887.42	0.00
108 VO-ED PROJECT INCOME	3,377.75	3,284.22	93.53
109 Title II Part A	369.91	369.91	0.00
110 Title II, Part D, Ed Technology	7,188.00	7,188.00	0.00
111 Title II Part A	2,686.00	2,686.00	0.00
<b>Total</b>	<u>1,777,182.90</u>	<u>1,711,583.29</u>	<u>65,599.61</u>



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**21 - Compensated Absence Fund**

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	288.00	93.63
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	288.00	93.63

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

PRC Program Function Object	2003 Value	2004 Value
280 Special Education - Local and State		
24XX Support Services - School Administration		
1XX Personal Services - Salaries	1,421.55	.00
2XX Personal Services - Employee Benefits	108.75	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,530.30	0.00

**Schedule of Changes Worksheet**

Beginning Fund Balance	489.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	93.63	(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)	583.20	(5)



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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	736.05
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	736.05

**Schedule of Changes Worksheet**

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		736.05	(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)		736.05	(5)



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<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2003 Value</b>	<b>2004 Value</b>
XX	XXX 26XX	41X Energy Utility Services	0.00	0.00
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	2,750.00	4,625.00
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	0.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	0.00

**Prorated Cooperative Cost Payments:**

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	0.00
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	326,762.50
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	326,762.50	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	0.00	0.00	0.00	0.00	
<b>Totals</b>			326,762.50	0.00	0.00	0.00	326,762.50



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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.*



# Trustees' Financial Summary

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<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Machinery And Equipment	41,612.58	0.00	0.00	41,612.58
Totals at historical cost	41,612.58	0.00	0.00	41,612.58
Less Accumulated depreciation for:				
Machinery And Equipment Accum	19,582.94	6,663.94	0.00	26,246.88
Total accumulated depreciation	19,582.94	6,663.94	0.00	26,246.88
Governmental activities, capital assets, net	22,029.64	-6,663.94	0.00	15,365.70

\* 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.

<b>Depreciation by Function for FY2004</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>
Unallocated	6,663.94	0.00
Total Depreciation for FY2004	6,663.94	0.00



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2003)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2004) [a + b - c - d]	Current Portion Due FY2005	Long-Term Portion Due FY2006-
<b>Governmental Activities *</b>							
Compensated Absences	33,783.00	0.00	0.00	1,782.55	32,000.45	5,000.00	27,000.45
Total Governmental Activity							
Long-Term Liabilities	33,783.00	0.00	0.00	1,782.55	32,000.45	5,000.00	27,000.45

\* 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.