



Trustees' Financial Summary

FY2003-04

Submit ID: 1230-55408475

44 Rosebud County
1230 Lame Deer H S

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 Kim Hiwalker

Phone #: (406) 477-6305

(Signature)

(Date)

Chair, Board of Trustees William Walksalong

(Signature)

(Date)

County Superintendent Sharyn Thomas

(Signature)

(Date)

Software

Accounting Package: Futex

For FY04 did the district employ a certified special education director? Yes

As reported on Annual Data Collection (ADC), the district employs 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. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

Electronic filers are not required to send the cover page to OPI.



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PRC	Title	Project Type	Project Number	CFDA #
104	Adult Child Care	FEDERAL	na	10.558
184	Jobs for Montana Graduates	STATE	02JMG	State
274	School Dropout Prevention	FEDERAL	4412306303	84.360
504	Vo Ed Carl Perkins Basic Grant	FEDERAL	4412308104BG	84.048A
554	Vo Ed Tech Ed/Industrial Arts	STATE	01VOAG	State
564	Vo Ed All Career & Tech Ed Programs	STATE	na	State
634	Comprehensive School Reform	FEDERAL	4412306304	84.332A

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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)	40,037.39	4,427.53		
02	Taxes Receivable - Real and Personal (120-149)	7,362.76			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		244.94		
06	Other Current Assets (190-210)	22.35			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	47,422.50	4,672.47		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	7,362.76			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	7,362.76			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	40,059.74	4,672.47		
52	TOTAL FUND BALANCE/EQUITY	40,059.74	4,672.47		
53	TOTAL LIABILITIES AND FUND BALANCE	47,422.50	4,672.47		

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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)		102,037.10	363.27	
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)			6,801.76	
06	Other Current Assets (190-210)		74.05		
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		102,111.15	7,165.03	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			6,251.66	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			6,251.66	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		102,111.15	913.37	
52	TOTAL FUND BALANCE/EQUITY		102,111.15	913.37	
53	TOTAL LIABILITIES AND FUND BALANCE		102,111.15	7,165.03	

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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)	3.93			
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	3.93			
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)	3.93			
52	TOTAL FUND BALANCE/EQUITY	3.93			
53	TOTAL LIABILITIES AND FUND BALANCE	3.93			



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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)			99,036.46	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			48.35	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			99,084.81	
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)			99,084.81	
52	TOTAL FUND BALANCE/EQUITY			99,084.81	
53	TOTAL LIABILITIES AND FUND BALANCE			99,084.81	

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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)	.95			
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	.95			
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)	.95			
52	TOTAL FUND BALANCE/EQUITY	.95			
53	TOTAL LIABILITIES AND FUND BALANCE	.95			

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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)	232.24			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
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	232.24			
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)	232.24			
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	232.24			
53	TOTAL LIABILITIES AND FUND BALANCE	232.24			



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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)	55,343.63		49,230.68	
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	55,343.63		49,230.68	
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)	55,343.63		49,230.68	
52	TOTAL FUND BALANCE/EQUITY	55,343.63		49,230.68	
53	TOTAL LIABILITIES AND FUND BALANCE	55,343.63		49,230.68	



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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	35,910.25	33,518.24
1112	District Levy - Personal Property	3,096.82	3,668.17
1113	District Levy - Heavy Motor Vehicles	0.00	158.77
1114	District Levy - Pers Prop/Mobile Homes	24,192.10	0.00
1190	Penalties and Interest on Taxes	181.10	156.13
1510	Interest Earnings	5,908.24	2,679.26
3110	Direct State Aid	572,425.29	585,667.67
3115	State Spec Ed Allowable Cost Pymt to Districts	42,890.24	54,671.37
3120	State Guaranteed Tax Base Aid	397,155.40	413,955.77
3444	State School Block Grant	23,522.77	24,010.68
5200	Sale or Compensation for Loss of Assets	391.13	1,012.54
6100	Material Prior Period Revenue Adjustments	218.47	683.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,105,891.81	1,120,181.93

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	266,086.20	340,233.45
2XX	Personal Services - Employee Benefits	87,000.00	182,836.70
6XX	Supplies and Materials	29,674.11	.00
8XX	Other Expenditures	0.00	4,039.73
21XX	Support Services - Students		
1XX	Personal Services - Salaries	76,618.82	108,345.84
5XX	Other Purchased Services	720.40	.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	27,412.00	.00
6XX	Supplies and Materials	1,894.52	.00
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	0.00	35,652.83
3XX	Purchased Professional and Technical Services	100.00	58.00
5XX	Other Purchased Services	0.00	573.05
6XX	Supplies and Materials	878.48	.00
810	Dues and Fees	1,496.00	.00
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	170,473.86	155,986.14
3XX	Purchased Professional and Technical Services	35,949.35	907.00
5XX	Other Purchased Services	4,575.61	.00
6XX	Supplies and Materials	1,491.39	.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				
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	86,514.79	72276.08
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	57,802.58	32640.71
		2XX	Personal Services - Employee Benefits	103.60	.00
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	0.00	11214.14
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	49,113.80	94226.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	27,482.08	29845.44
		6XX	Supplies and Materials	663.00	.00
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	0.00	1556.92
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	19,293.75	14279.53
361	Services for Significant Needs Students				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	95,402.27	.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	0.00	4399.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	42,521.67	34530.00
		3XX	Purchased Professional and Technical Services	490.00	.00
		5XX	Other Purchased Services	737.60	1114.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,084,495.88</u>	<u>1,124,714.72</u>



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01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					44,592.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,120,181.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,124,714.72	(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)					40,059.74	(5)



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10 - Transportation Fund

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

PRC Revenue		2003 Value	2004 Value
1112	District Levy - Personal Property	0.18	0.00
1114	District Levy - Pers Prop/Mobile Homes	5.84	0.00
1510	Interest Earnings	44.27	91.58
2220	County On-Schedule Trans Reimb	32,790.29	32,058.14
3210	State On-Schedule Trans Reimb	29,028.08	33,894.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>61,868.66</u>	<u>66,043.87</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		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	59,693.29	41568.65
4XX	Purchased Property Services	0.00	16329.14
5XX	Other Purchased Services	1,137.37	5925.27
6XX	Supplies and Materials	0.00	377.30
810	Dues and Fees	120.00	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>60,950.66</u>	<u>64,200.36</u>

Schedule of Changes Worksheet

Beginning Fund Balance		2,828.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		66,043.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		64,200.36	(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)		4,672.47	(5)



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44 Rosebud County
1230 Lame Deer H S

14 - Retirement Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	2,253.91	3,734.50
2240 County Retirement Distribution	297,703.59	76,591.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	299,957.50	80,325.67

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	58,095.97	.00
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	12,177.51	.00
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	367.25	.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,343.89	.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	383.88	.00
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	34,403.94	.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	14,185.13	.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	25,072.32	.00
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	13,381.68	.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	8,618.24	.00
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	3,057.42	.00
329 State Miscellaneous Grants		
1XXX Instruction		
2XX Personal Services - Employee Benefits	103.92	.00



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14 - Retirement Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
361	Services for Significant Needs Students				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	15,118.10	.00
428	Title I, Part F, Comprehensive School Reform				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	2,495.94	.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	18,816.94	.00
1XX	Regular Education Programs - Elementary/Secondary				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	84567.51
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	0.00	26930.15
	23XX	Support Services - General Administration			
		2XX	Personal Services - Employee Benefits	0.00	8861.77
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	0.00	38771.49
	25XX	Support Services - Business			
		2XX	Personal Services - Employee Benefits	0.00	17964.75
	26XX	Operation and Maintenance of Plant Services			
		2XX	Personal Services - Employee Benefits	0.00	8113.09
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	0.00	2787.36
280	Special Education - Local and State				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	7418.30
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	0.00	386.98
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	0.00	3118.80
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	0.00	1093.40
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	0.00	8582.69



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14 - Retirement Fund

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

PRC Program Function Object	2003 Value	2004 Value
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	210,622.13	208,596.29

Schedule of Changes Worksheet

Beginning Fund Balance	230,381.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	80,325.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	208,596.29	(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)	102,111.15	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
104 Adult Child Care	
1900 Other Revenue from Local Sources	29,772.09
184 Jobs for Montana Graduates	
3290 State - Other State Grants	988.69
274 School Dropout Prevention	
4650 Federal Miscellaneous Grants from OPI	54,794.53
504 Vo Ed Carl Perkins Basic Grant	
4720 Carl Perkins (Federal Vo-Ed) - Tech Prep	41,412.00
554 Vo Ed Tech Ed/Industrial Arts	
4650 Federal Miscellaneous Grants from OPI	702.00
564 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	1,764.00
634 Comprehensive School Reform	
4280 Title I, Part F, Comprehensive School Reform	80,650.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	210,083.31

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

PRC Program Function Object	2004 Value
104 Adult Child Care	
840 Custody and Child Care Services	
33XX Community Services	
1XX Personal Services - Salaries	23652.76
4XX Purchased Property Services	2919.08
5XX Other Purchased Services	880.54
6XX Supplies and Materials	1406.34
104 Subtotal	28,858.72
184 Jobs for Montana Graduates	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	687.82
6XX Supplies and Materials	300.87
184 Subtotal	988.69



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
274 School Dropout Prevention	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	28376.97
3XX Purchased Professional and Technical Services	3986.16
5XX Other Purchased Services	5356.88
6XX Supplies and Materials	17074.52
	54,794.53
274 Subtotal	54,794.53
504 Vo Ed Carl Perkins Basic Grant	
472 Carl Perkins (Federal Vo-Ed) - Tech Prep	
1XXX Instruction	
6XX Supplies and Materials	39507.00
7XX Property and Equipment Acquisition	1905.00
	41,412.00
504 Subtotal	41,412.00
554 Vo Ed Tech Ed/Industrial Arts	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	702.00
564 Vo Ed All Career & Tech Ed Programs	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	1764.00
634 Comprehensive School Reform	
428 Title I, Part F, Comprehensive School Reform	
1XXX Instruction	
3XX Purchased Professional and Technical Services	58650.00
6XX Supplies and Materials	22000.00
	80,650.00
634 Subtotal	80,650.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 209,169.94



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					210,083.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					209,169.94	(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)					913.37	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
104 Adult Child Care	29,772.09	28,858.72	913.37
184 Jobs for Montana Graduates	988.69	988.69	0.00
274 School Dropout Prevention	54,794.53	54,794.53	0.00
504 Vo Ed Carl Perkins Basic Grant	41,412.00	41,412.00	0.00
554 Vo Ed Tech Ed/Industrial Arts	702.00	702.00	0.00
564 Vo Ed All Career & Tech Ed Programs	1,764.00	1,764.00	0.00
634 Comprehensive School Reform	80,650.00	80,650.00	0.00
Total	210,083.31	209,169.94	913.37



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26 - Impact Aid Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	2,827.82	3,256.01
1900	Other Revenue from Local Sources	20,000.00	16,839.74
4820	Federal Impact Aid - Title VIII	1,118,818.09	1,032,784.46
6100	Material Prior Period Revenue Adjustments	4,350.50	3,515.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,145,996.41	1,056,395.21

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	97,972.70	86446.29
	2XX Personal Services - Employee Benefits	61,707.60	79768.69
	3XX Purchased Professional and Technical Services	8,999.23	5201.46
	4XX Purchased Property Services	7,687.39	7009.92
	5XX Other Purchased Services	15,946.02	10040.67
	6XX Supplies and Materials	71,841.35	60907.30
	810 Dues and Fees	2,720.00	.00
	8XX Other Expenditures	0.00	2780.70
21XX	Support Services - Students		
	1XX Personal Services - Salaries	226.95	431.67
	4XX Purchased Property Services	0.00	1521.28
	5XX Other Purchased Services	1,049.87	412.71
	6XX Supplies and Materials	3,752.15	6184.80
221X	Improvement of Instruction Services		
	1XX Personal Services - Salaries	2,317.49	.00
	4XX Purchased Property Services	120.00	.00
	6XX Supplies and Materials	4,248.75	.00
23XX	Support Services - General Administration		
	1XX Personal Services - Salaries	2,422.49	.00
	2XX Personal Services - Employee Benefits	17,668.56	.00
	3XX Purchased Professional and Technical Services	8,730.69	7846.07
	4XX Purchased Property Services	0.00	251.75
	5XX Other Purchased Services	27,779.81	9260.61
	6XX Supplies and Materials	18,190.92	12079.52
	810 Dues and Fees	2,152.00	.00
	8XX Other Expenditures	0.00	10800.07
24XX	Support Services - School Administration		
	1XX Personal Services - Salaries	46,631.08	18013.06
	2XX Personal Services - Employee Benefits	20,586.60	483.70



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26 - Impact Aid 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				
	24XX	Support Services - School Administration			
		3XX	Purchased Professional and Technical Services	0.00	936.00
		5XX	Other Purchased Services	21,525.79	19543.99
		6XX	Supplies and Materials	11,108.52	4668.45
		8XX	Other Expenditures	0.00	377.50
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	3,000.00	2500.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	100,415.46	140099.17
		2XX	Personal Services - Employee Benefits	3,309.84	4353.30
		3XX	Purchased Professional and Technical Services	1,514.50	1355.00
		4XX	Purchased Property Services	65,739.23	84875.83
		5XX	Other Purchased Services	27,891.00	36511.14
		6XX	Supplies and Materials	38,476.33	50126.09
		7XX	Property and Equipment Acquisition	7,280.00	.00
		810	Dues and Fees	14,526.66	.00
		8XX	Other Expenditures	0.00	14527.75
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	24,751.38	6343.28
		2XX	Personal Services - Employee Benefits	0.00	18.50
		4XX	Purchased Property Services	29,587.85	5620.52
		5XX	Other Purchased Services	6,753.33	5743.37
		6XX	Supplies and Materials	20,193.40	16379.36
		810	Dues and Fees	94,162.63	.00
		8XX	Other Expenditures	0.00	20833.17
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	92,283.21	1118.71
		850	Interest on Debt	7,870.87	.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	26,903.01	44911.67
		2XX	Personal Services - Employee Benefits	4,688.94	17893.33
		3XX	Purchased Professional and Technical Services	4,560.00	.00
		5XX	Other Purchased Services	606.00	4291.17
		6XX	Supplies and Materials	874.00	2455.15
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	0.00	5265.43
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	0.00	209.69



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26 - Impact Aid Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
710	School Sponsored		Extracurricular Activities		
	34XX		Extracurricular - Activities		
		1XX	Personal Services - Salaries	0.00	77659.91
		5XX	Other Purchased Services	0.00	805.21
		6XX	Supplies and Materials	0.00	1299.47
720	School Sponsored		Athletics		
	35XX		Extracurricular - Athletics		
		1XX	Personal Services - Salaries	76,221.98	42910.08
		3XX	Purchased Professional and Technical Services	0.00	1414.88
		5XX	Other Purchased Services	8,860.98	3205.35
		6XX	Supplies and Materials	29,410.20	17874.58
		810	Dues and Fees	260.00	.00
		8XX	Other Expenditures	0.00	2475.00
910	Food Services				
	31XX		Food Services		
		6XX	Supplies and Materials	86,188.87	54231.10
		810	Dues and Fees	4,182.06	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,235,897.69</u>	<u>1,012,273.42</u>

Schedule of Changes Worksheet

Beginning Fund Balance					54,963.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,056,395.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,012,273.42	(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)					99,084.81	(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	3,165.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	3,165.75

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
3XX Purchased Professional and Technical Services	0.00	3165.61
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	3,165.61

Schedule of Changes Worksheet

Beginning Fund Balance	0.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,165.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,165.61	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.95	(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	28.35	0.00
3282 State Flexibility Fund Allocation	3,279.11	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,307.46	0.00

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		
6XX Supplies and Materials	3,279.11	.00
329 State Miscellaneous Grants		
1XXX Instruction		
6XX Supplies and Materials	0.00	28.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,279.11	28.35

Schedule of Changes Worksheet

Beginning Fund Balance	28.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	28.35	(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)	0.00	(4)
		(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	629.41	371.63
1900	Other Revenue from Local Sources	16,631.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>17,260.41</u>	<u>371.63</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		
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	14,834.06	2829.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>14,834.06</u>	<u>2,829.27</u>

Schedule of Changes Worksheet

Beginning Fund Balance				2,689.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				371.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				2,829.27	(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)				232.24	(5)



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81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	1,030.86	3,313.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,030.86	3,313.07

Schedule of Changes Worksheet

Beginning Fund Balance	52,030.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,313.07	(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)	55,343.63	(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
1700	Student Extracurricular Activity Receipts	89,539.12	76,863.84
6100	Material Prior Period Revenue Adjustments	0.00	306.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		89,539.12	77,170.55

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	25,679.07	91799.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		25,679.07	91,799.92

Schedule of Changes Worksheet

Beginning Fund Balance				63,860.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				77,170.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				91,799.92	(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)				49,230.68	(5)



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Fund	Account	Description	2003 Value	2004 Value
XX	XXX 26XX	41X Energy Utility Services	60,484.86	53,338.92
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	25,760.70
b. Related Services Block Grant Entitlement	8,586.90
c. Total Entitlements Subject to Reversion	34,347.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion $[(c) * (1.33)] + [(d) * (0.33)]$	45,682.31
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	120,498.64
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
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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.



Trustees' Financial Summary

FY2003-04

Submit ID: 1230-55408475

44 Rosebud County
1230 Lame Deer H S

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	29,845.44	0.00	0.00	44,911.67
280	1XXX	2XX	0.00	0.00	0.00	17,893.33
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	4,291.17
280	1XXX	6XX	0.00	0.00	0.00	2,455.15
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	1,556.92	0.00	0.00	5,265.43
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	14,279.53	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
Totals			45,681.89	0.00	0.00	74,816.75 120,498.64



Trustees' Financial Summary

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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.



Trustees' Financial Summary

FY2003-04

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44 Rosebud County
1230 Lame Deer H S

Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Machinery And Equipment	185,043.33	0.00	95,344.71	89,698.62
Totals at historical cost	185,043.33	0.00	95,344.71	89,698.62
Governmental activities, capital assets, net	185,043.33	0.00	95,344.71	89,698.62

* 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.



Trustees' Financial Summary

FY2003-04

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44 Rosebud County

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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-
Governmental Activities *							
Capital Leases	9,334.94	0.00	4,664.22	0.00	4,670.72	0.00	4,670.72
Compensated Absences	43,846.34	0.00	0.00	42,105.93	1,740.41	0.00	1,740.41
Total Governmental Activity							
Long-Term Liabilities	53,181.28	0.00	4,664.22	42,105.93	6,411.13	0.00	6,411.13

* 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.