



# Trustees' Financial Summary

FY2003-04

Submit ID: 9704-76891734

48 Stillwater County

9704 Stillwater/Swt Grass Coop

### 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** Pat Heard

Phone #: (406) 322-5298

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

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

**Chair, Board of Trustees**

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

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

**County Superintendent** Barbara Campbell

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

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

## Software

Accounting Package: Foxie Lady

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

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 #
103	02-03 IDEA PRESCHOOL	FEDERAL	48-9704-79-03-	84.173A
104	Interest	LOCAL		
203	02-03 IDEA PART B	FEDERAL	48-9704-77-03	84.027
277	03-04 IDEA PART B	FEDERAL	48-9704-77-04-	84.027
279	03-04 IDEA PRESCHOOL	FEDERAL	48-9704-79-04-	84.173A
280	MEDICAID	STATE	NA	
299	SPEECH&LANGUAGE WORKSHOP	STATE	na	
399	PARA PROFESSIONAL TRAINING	STATE	NA	



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



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ASSETS, LIABILITIES, AND FUND BALANCE		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)		29,599.67	49,779.36	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)		100.00		
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>		29,699.67	49,779.36	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)			5,362.62	
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>			5,362.62	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		29,699.67	44,416.74	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		29,699.67	44,416.74	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		29,699.67	49,779.36	

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
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<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
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25	Deferred Revenue (680)				
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35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
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		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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**9704 Stillwater/Swt Grass Coop**

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)		17,877.04		
04	Receivables from Other Funds (160-179)		2,562.00		
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>		20,439.04		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)		1,085.22		
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>		1,085.22		
<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)		19,353.82		
52	<b>TOTAL FUND BALANCE/EQUITY</b>		19,353.82		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		20,439.04		



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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)	9,945.77	12,212.79		
04	Receivables from Other Funds (160-179)	3,785.84			
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>13,731.61</b>	<b>12,212.79</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	13,731.61	12,212.79		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	<b>13,731.61</b>	<b>12,212.79</b>		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>13,731.61</b>	<b>12,212.79</b>		



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



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



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## 48 Stillwater County 9704 Stillwater/Swt Grass Coop

### 14 - Retirement Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	409.75	430.61
2240	County Retirement Distribution	32,317.04	36,290.54
5700	Resources Transferred from Other School Districts or Cooperatives	8,261.52	16,706.77
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>40,988.31</b>	<b>53,427.92</b>

#### 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	6,389.19	.00
	21XX Support Services - Students		
	2XX Personal Services - Employee Benefits	30,423.96	.00
	24XX Support Services - School Administration		
	2XX Personal Services - Employee Benefits	8,036.37	.00
	25XX Support Services - Business		
	2XX Personal Services - Employee Benefits	783.29	.00
280	Special Education - Local and State		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	0.00	1583.31
	21XX Support Services - Students		
	2XX Personal Services - Employee Benefits	0.00	9511.04
	24XX Support Services - School Administration		
	2XX Personal Services - Employee Benefits	0.00	6842.02
	25XX Support Services - Business		
	2XX Personal Services - Employee Benefits	0.00	745.85
456	IDEA, Part B, Children with Disabilities		
	21XX Support Services - Students		
	2XX Personal Services - Employee Benefits	0.00	21681.29
457	IDEA Preschool		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	0.00	294.53
	21XX Support Services - Students		
	2XX Personal Services - Employee Benefits	0.00	825.70



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## 14 - Retirement Fund

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	45,632.81	41,483.74
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### Schedule of Changes Worksheet

Beginning Fund Balance	17,755.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	53,427.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	41,483.74	(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)	29,699.67	(5)



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**9704 Stillwater/Swt Grass Coop**

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
<b>104 Interest</b>	
1510 Interest Earnings	304.78
<b>277 03-04 IDEA PART B</b>	
4560 IDEA, Part B, Children with Disabilities	339,246.00
<b>279 03-04 IDEA PRESCHOOL</b>	
4570 IDEA Preschool	16,557.00
<b>280 MEDICAID</b>	
1900 Other Revenue from Local Sources	370.00
3355 Medicaid - Miscellaneous	17,936.15
<b>280 Subtotal</b>	18,306.15
<b>299 SPEECH&amp;LANGUAGE WORKSHOP</b>	
4650 Federal Miscellaneous Grants from OPI	500.00
<b>399 PARA PROFESSIONAL TRAINING</b>	
4650 Federal Miscellaneous Grants from OPI	1,500.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	376,413.93

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

PRC Program Function Object	2004 Value
<b>103 02-03 IDEA PRESCHOOL</b>	
457 IDEA Preschool	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1390.00
<b>203 02-03 IDEA PART B</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
3XX Purchased Professional and Technical Services	3394.72
<b>277 03-04 IDEA PART B</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	11595.96
2XX Personal Services - Employee Benefits	5509.32
5XX Other Purchased Services	22406.99
6XX Supplies and Materials	1413.75



# Trustees' Financial Summary

FY2003-04

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## 48 Stillwater County 9704 Stillwater/Swt Grass Coop

### 15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2004 Value
456	IDEA, Part B, Children with Disabilities			
	21XX	Support Services - Students		
		1XX	Personal Services - Salaries	164662.42
		2XX	Personal Services - Employee Benefits	22831.76
		5XX	Other Purchased Services	6494.43
		6XX	Supplies and Materials	7998.45
	24XX	Support Services - School Administration		
		5XX	Other Purchased Services	300.05
		6XX	Supplies and Materials	12985.87
	62XX	Resources Transferred to Other School Districts or Cooper		
		930	Federal/State Grant Resources Transferred to Other Distric	83047.00
		<b>277 Subtotal</b>		<b>339,246.00</b>
<b>279</b>	<b>03-04 IDEA PRESCHOOL</b>			
457	IDEA Preschool			
	1XXX	Instruction		
		1XX	Personal Services - Salaries	2547.00
		3XX	Purchased Professional and Technical Services	4721.60
	21XX	Support Services - Students		
		1XX	Personal Services - Salaries	7140.40
	62XX	Resources Transferred to Other School Districts or Cooper		
		930	Federal/State Grant Resources Transferred to Other Distric	2148.00
		<b>279 Subtotal</b>		<b>16,557.00</b>
<b>280</b>	<b>MEDICAID</b>			
280	Special Education - Local and State			
	1XXX	Instruction		
		3XX	Purchased Professional and Technical Services	1159.50
<b>299</b>	<b>SPEECH&amp;LANGUAGE WORKSHOP</b>			
280	Special Education - Local and State			
	21XX	Support Services - Students		
		5XX	Other Purchased Services	500.00
<b>399</b>	<b>PARA PROFESSIONAL TRAINING</b>			
280	Special Education - Local and State			
	1XXX	Instruction		
		1XX	Personal Services - Salaries	850.00
		6XX	Supplies and Materials	650.00



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9704 Stillwater/Swt Grass Coop

## 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	
<b>399 Subtotal</b>	1,500.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00 363,747.22

### Schedule of Changes Worksheet

Beginning Fund Balance	31,750.03 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	376,413.93 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	363,747.22 (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)	44,416.74 (5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
103 02-03 IDEA PRESCHOOL	0.00	1,390.00	-1,390.00
104 Interest	304.78	0.00	304.78
203 02-03 IDEA PART B	0.00	3,394.72	-3,394.72
277 03-04 IDEA PART B	339,246.00	339,246.00	0.00
279 03-04 IDEA PRESCHOOL	16,557.00	16,557.00	0.00
280 MEDICAID	18,306.15	1,159.50	17,146.65
299 SPEECH&LANGUAGE WORKSHOP	500.00	500.00	0.00
399 PARA PROFESSIONAL TRAINING	1,500.00	1,500.00	0.00
<b>Total</b>	376,413.93	363,747.22	12,666.71



# Trustees' Financial Summary

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## 48 Stillwater County 9704 Stillwater/Swt Grass Coop

### 82 - Interlocal Agreement Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	558.36	472.91
3233 State Special Education - Direct Payments to Cooperatives	157,747.03	157,063.65
5700 Resources Transferred from Other School Districts or Cooperatives	52,313.18	41,665.24
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	210,618.57	199,201.80

#### 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	17,819.52	12842.08
2XX Personal Services - Employee Benefits	856.00	300.00
5XX Other Purchased Services	504.49	456.90
21XX Support Services - Students		
1XX Personal Services - Salaries	86,359.56	82249.00
2XX Personal Services - Employee Benefits	2,858.53	1282.20
5XX Other Purchased Services	6,526.15	5816.67
24XX Support Services - School Administration		
1XX Personal Services - Salaries	56,427.96	59168.04
2XX Personal Services - Employee Benefits	4,613.26	4566.64
4XX Purchased Property Services	6,078.00	6078.00
5XX Other Purchased Services	9,656.89	8491.44
6XX Supplies and Materials	3,301.28	6398.62
25XX Support Services - Business		
1XX Personal Services - Salaries	5,499.96	6450.00
2XX Personal Services - Employee Benefits	19.34	.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	1,663.75	2042.10
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	202,184.69	196,141.69



# Trustees' Financial Summary

FY2003-04

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## 48 Stillwater County 9704 Stillwater/Swt Grass Coop

### 82 - Interlocal Agreement Fund

#### Schedule of Changes Worksheet

Beginning Fund Balance						16,293.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						199,201.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						196,141.69	(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)						19,353.82	(5)



# Trustees' Financial Summary

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48 Stillwater County

9704 Stillwater/Swt Grass Coop

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2003 Value</b>	<b>2004 Value</b>
XX	XXX 26XX	41X Energy Utility Services	1,663.75	2,042.10
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



# Trustees' Financial Summary

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48 Stillwater County

9704 Stillwater/Swt Grass Coop

## 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)	0.00
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.



# Trustees' Financial Summary

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## 48 Stillwater County

### 9704 Stillwater/Swt Grass Coop

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	0.00	0.00	0.00	0.00	
<b>Totals</b>			0.00	0.00	0.00	0.00	0.00



# Trustees' Financial Summary

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**48 Stillwater County**

**9704 Stillwater/Swt Grass Coop**

*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**

**FY2003-04**

**Submit ID: 9704-76891734**

**48 Stillwater County**

**9704 Stillwater/Swt Grass Coop**



# **Trustees' Financial Summary**

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**Submit ID: 9704-76891734**

**48 Stillwater County**

**9704 Stillwater/Swt Grass Coop**