



# Trustees' Financial Summary

FY2003-04

Submit ID: 9707-50361110

## 56 Yellowstone County 9707 Yellowstone/W Carbon 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** Roger Heimbigner

Phone #: (406) 628-7903

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

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

**Chair, Board of Trustees**

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

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

**County Superintendent** A J Micheletti

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

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

### Software

Accounting Package: Computer Software Associates

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 #
100	Day Treatment	LOCAL		
200	Preschool Local	LOCAL	None	
280	Medicaid CSCT	STATE	None	
456	IDEA Part B	FEDERAL	5697077704ALLO	84.027
457	IDEA Preschool	FEDERAL	5697077904ALLO	84.173A



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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)		4,886.89	138,566.90	
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)		1,706.00	2,108.15	
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>6,592.89</b>	<b>140,675.05</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)		6,592.89	140,675.05	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		<b>6,592.89</b>	<b>140,675.05</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>6,592.89</b>	<b>140,675.05</b>	

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## 56 Yellowstone County 9707 Yellowstone/W Carbon Coop

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>					
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<b>FUND BALANCE/EQUITY</b>					
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## 56 Yellowstone County 9707 Yellowstone/W Carbon Coop

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

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## 56 Yellowstone County 9707 Yellowstone/W Carbon Coop

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)				
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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)				
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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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## 56 Yellowstone County 9707 Yellowstone/W Carbon Coop

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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## 56 Yellowstone County 9707 Yellowstone/W Carbon 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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## 56 Yellowstone County 9707 Yellowstone/W Carbon Coop

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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## 56 Yellowstone County 9707 Yellowstone/W Carbon Coop

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)		28,507.72		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		1,862.13		
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>		30,369.85		
<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)		30,369.85		
52	<b>TOTAL FUND BALANCE/EQUITY</b>		30,369.85		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		30,369.85		



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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)	11,915.19	12,257.22		
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>	11,915.19	12,257.22		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	11,915.19	12,257.22		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	11,915.19	12,257.22		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	11,915.19	12,257.22		



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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)		2,477.35		
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>		2,477.35		
<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)		2,477.35		
35	<b>TOTAL LIABILITIES</b>		2,477.35		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		2,477.35		



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## 56 Yellowstone County 9707 Yellowstone/W Carbon Coop

### 14 - Retirement Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	109.07	0.00
2240 County Retirement Distribution	63,230.42	63,543.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>63,339.49</b>	<b>63,543.00</b>

#### 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	48.96	.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,134.58	.00
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	27,319.10	.00
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4,206.40	.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,262.76	.00
410 Miscellaneous Federal Grants Direct from Feds		
1XXX Instruction		
2XX Personal Services - Employee Benefits	512.11	.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	480.20	.00
456 IDEA, Part B, Children with Disabilities		
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	22,446.35	.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,568.16	.00
457 IDEA Preschool		
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	584.01	.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	5268.50



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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
280	Special Education - Local and State				
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	0.00	47625.62
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	0.00	7738.31
	25XX	Support Services - Business			
		2XX	Personal Services - Employee Benefits	0.00	4371.38
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>65,562.63</u>	<u>65,003.81</u>

#### Schedule of Changes Worksheet

Beginning Fund Balance					8,053.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					63,543.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					65,003.81	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,592.89	(5)



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### 15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
<b>200 Preschool Local</b>	
5710 Special Education Resources Transferred from Other School Districts or Coopes	49,521.54
<b>280 Medicaid CSCT</b>	
3352 Medicaid - Physical Therapy	69,955.55
<b>456 IDEA Part B</b>	
4560 IDEA, Part B, Children with Disabilities	787,755.34
<b>457 IDEA Preschool</b>	
4570 IDEA Preschool	38,705.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	945,937.43

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

PRC Program Function Object	2004 Value
<b>100 Day Treatment</b>	
280 Special Education - Local and State	
1XXX Instruction	
5XX Other Purchased Services	48.00
<b>200 Preschool Local</b>	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	34161.19
2XX Personal Services - Employee Benefits	5930.42
5XX Other Purchased Services	472.32
6XX Supplies and Materials	394.04
<b>200 Subtotal</b>	40,957.97
<b>280 Medicaid CSCT</b>	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	8430.01
2XX Personal Services - Employee Benefits	2338.34
5XX Other Purchased Services	1256.16
6XX Supplies and Materials	288.05
7XX Property and Equipment Acquisition	11000.00
21XX Support Services - Students	
1XX Personal Services - Salaries	12142.95



# Trustees' Financial Summary

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## 56 Yellowstone County 9707 Yellowstone/W Carbon 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			
	21XX	Support Services - Students		
		2XX	Personal Services - Employee Benefits	694.08
		5XX	Other Purchased Services	35.00
	25XX	Support Services - Business		
		1XX	Personal Services - Salaries	500.72
		5XX	Other Purchased Services	500.00
		6XX	Supplies and Materials	382.00
		7XX	Property and Equipment Acquisition	4590.00
	62XX	Resources Transferred to Other School Districts or Cooper		
		920	Resources Transferred to Other School Districts or Cooper	6511.14
				48,668.45
	<b>280 Subtotal</b>			
<b>456</b>	<b>IDEA Part B</b>			
456	IDEA, Part B, Children with Disabilities			
	1XXX	Instruction		
		1XX	Personal Services - Salaries	21187.32
		2XX	Personal Services - Employee Benefits	4852.15
		5XX	Other Purchased Services	80.52
		6XX	Supplies and Materials	4625.32
	21XX	Support Services - Students		
		1XX	Personal Services - Salaries	316080.85
		2XX	Personal Services - Employee Benefits	61448.96
		3XX	Purchased Professional and Technical Services	89617.97
		5XX	Other Purchased Services	23210.93
		6XX	Supplies and Materials	12817.25
		810	Dues and Fees	1507.00
	24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries	70610.14
		2XX	Personal Services - Employee Benefits	19620.16
		5XX	Other Purchased Services	1417.76
	25XX	Support Services - Business		
		1XX	Personal Services - Salaries	21884.64
		2XX	Personal Services - Employee Benefits	5561.28
		5XX	Other Purchased Services	7675.95
		6XX	Supplies and Materials	10846.16
	26XX	Operation and Maintenance of Plant Services		
		5XX	Other Purchased Services	10363.00
	62XX	Resources Transferred to Other School Districts or Cooper		
		930	Federal/State Grant Resources Transferred to Other Distric	104347.98



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## 56 Yellowstone County 9707 Yellowstone/W Carbon 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	
<b>456 Subtotal</b>	787,755.34
<b>457 IDEA Preschool</b>	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	20292.46
2XX Personal Services - Employee Benefits	5453.91
5XX Other Purchased Services	1347.72
6XX Supplies and Materials	4876.91
62XX Resources Transferred to Other School Districts or Cooper	
930 Federal/State Grant Resources Transferred to Other Distric	6734.00
<b>457 Subtotal</b>	38,705.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      916,134.76



# Trustees' Financial Summary

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## 56 Yellowstone County 9707 Yellowstone/W Carbon Coop

### 15 - Miscellaneous Programs Fund

#### Schedule of Changes Worksheet

Beginning Fund Balance					110,872.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					945,937.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					916,134.76	(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)					140,675.05	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 Day Treatment	0.00	48.00	-48.00
200 Preschool Local	49,521.54	40,957.97	8,563.57
280 Medicaid CSCT	69,955.55	48,668.45	21,287.10
456 IDEA Part B	787,755.34	787,755.34	0.00
457 IDEA Preschool	38,705.00	38,705.00	0.00
<b>Total</b>	<u>945,937.43</u>	<u>916,134.76</u>	<u>29,802.67</u>



# Trustees' Financial Summary

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## 56 Yellowstone County 9707 Yellowstone/W Carbon Coop

### 82 - Interlocal Agreement Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	1,722.72	3,560.77
1900	Other Revenue from Local Sources	35,727.03	1,743.31
1920	Contributions/Donations from Private Sources	7,682.56	0.00
3233	State Special Education - Direct Payments to Cooperatives	334,570.83	341,105.22
5700	Resources Transferred from Other School Districts or Cooperatives	63,289.34	68,837.33
6100	Material Prior Period Revenue Adjustments	662.29	387.07
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>443,654.77</u>	<u>415,633.70</u>

#### 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	10,570.92	24979.45
	2XX Personal Services - Employee Benefits	1,116.94	2277.45
	5XX Other Purchased Services	2,406.29	1321.75
	6XX Supplies and Materials	990.78	4289.20
	21XX Support Services - Students		
	1XX Personal Services - Salaries	266,728.89	212969.31
	2XX Personal Services - Employee Benefits	31,888.99	27730.48
	3XX Purchased Professional and Technical Services	16,751.79	33403.27
	5XX Other Purchased Services	10,831.44	13670.11
	6XX Supplies and Materials	1,445.50	4337.74
	24XX Support Services - School Administration		
	1XX Personal Services - Salaries	41,069.00	36689.50
	2XX Personal Services - Employee Benefits	9,745.20	6428.32
	5XX Other Purchased Services	2,475.00	1022.66
	6XX Supplies and Materials	0.00	334.08
	25XX Support Services - Business		
	1XX Personal Services - Salaries	22,092.39	20225.20
	2XX Personal Services - Employee Benefits	0.00	1150.73
	3XX Purchased Professional and Technical Services	0.00	4145.51
	5XX Other Purchased Services	1,675.94	2410.42
	6XX Supplies and Materials	2,960.83	3724.75
	26XX Operation and Maintenance of Plant Services		
	4XX Purchased Property Services	1,271.60	.00
	5XX Other Purchased Services	4,303.00	.00
	27XX Student Transportation Services		
	5XX Other Purchased Services	103.60	.00



# Trustees' Financial Summary

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## 56 Yellowstone County 9707 Yellowstone/W Carbon Coop

### 82 - Interlocal Agreement Fund

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

PRC Program Function Object	2003 Value	2004 Value
<b>280 Medicaid CSCT</b>		
280 Special Education - Local and State		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	4900.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	428,428.10	406,009.93

#### Schedule of Changes Worksheet

Beginning Fund Balance	20,746.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	415,633.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	406,009.93	(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)	30,369.85	(5)



# Trustees' Financial Summary

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56 Yellowstone County

9707 Yellowstone/W Carbon 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	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	11,423.99	4,900.00
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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## 56 Yellowstone County 9707 Yellowstone/W Carbon 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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## 56 Yellowstone County

### 9707 Yellowstone/W Carbon 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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**56 Yellowstone County**

**9707 Yellowstone/W Carbon 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

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56 Yellowstone County

9707 Yellowstone/W Carbon Coop

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Machinery And Equipment	58,576.00	26,890.00	18,490.00	66,976.00
Totals at historical cost	58,576.00	26,890.00	18,490.00	66,976.00
Less Accumulated depreciation for:				
Machinery And Equipment Accum	21,356.13	7,327.65	7,871.25	20,812.53
Total accumulated depreciation	21,356.13	7,327.65	7,871.25	20,812.53
Governmental activities, capital assets, net	37,219.87	19,562.35	10,618.75	46,163.47

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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9707 Yellowstone/W Carbon Coop

	(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	67,242.00	16,340.88	0.00	0.00	83,582.88	0.00	83,582.88
Total Governmental Activity							
Long-Term Liabilities	67,242.00	16,340.88	0.00	0.00	83,582.88	0.00	83,582.88

\* 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.