



Trustees' Financial Summary

FY2003-04

Submit ID: 9755-28127012

37 Pondera County
9755 Big Sky SE 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 Afton Lamoreaux

Phone #: (406) 278-7558

(Signature)

(Date)

Chair, Board of Trustees

(Signature)

(Date)

County Superintendent Jo Stone

(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.



Trustees' Financial Summary

FY2003-04

Submit ID: 9755-28127012

37 Pondera County

9755 Big Sky SE Coop

PRC	Title	Project Type	Project Number	CFDA #
103	Three Rivers Grant	LOCAL		
280	MEDICAIDE	STATE	N/A	STATE
456	IDEA Part B	FEDERAL	3797557704ALLO	84.027
457	IDEA Preschool	FEDERAL	3797557904ALLO	84.173A



Trustees' Financial Summary

FY2003-04

Submit ID: 9755-28127012

37 Pondera County
9755 Big Sky SE Coop

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

Trustees' Financial Summary

FY2003-04

Submit ID: 9755-28127012

37 Pondera County
9755 Big Sky SE Coop

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)		64,789.60	-84,330.93	
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)		4,277.00	109,170.39	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		69,066.60	24,839.46	
LIABILITIES					
21	Payable to Other Funds (601-606)			1,393.00	
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			1,393.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		69,066.60	23,446.46	
52	TOTAL FUND BALANCE/EQUITY		69,066.60	23,446.46	
53	TOTAL LIABILITIES AND FUND BALANCE		69,066.60	24,839.46	

Trustees' Financial Summary

FY2003-04

Submit ID: 9755-28127012

37 Pondera County
9755 Big Sky SE Coop

ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2003-04

Submit ID: 9755-28127012

37 Pondera County
9755 Big Sky SE 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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2003-04

Submit ID: 9755-28127012

37 Pondera County
9755 Big Sky SE Coop

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)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2003-04

Submit ID: 9755-28127012

37 Pondera County
9755 Big Sky SE Coop

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)				
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				
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)				
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				

Trustees' Financial Summary

FY2003-04

Submit ID: 9755-28127012

37 Pondera County
9755 Big Sky SE Coop

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				

Trustees' Financial Summary

FY2003-04

Submit ID: 9755-28127012

37 Pondera County
9755 Big Sky SE 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)
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				

Trustees' Financial Summary

FY2003-04

Submit ID: 9755-28127012

37 Pondera County
9755 Big Sky SE Coop

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)		40,514.94		
04	Receivables from Other Funds (160-179)		1,393.00		
05	Due From Other Governments (180)		85.36		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		41,993.30		
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)		41,993.30		
52	TOTAL FUND BALANCE/EQUITY		41,993.30		
53	TOTAL LIABILITIES AND FUND BALANCE		41,993.30		



Trustees' Financial Summary

FY2003-04

Submit ID: 9755-28127012

37 Pondera County
9755 Big Sky SE Coop

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)	43,795.06	21,873.33		
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	43,795.06	21,873.33		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	1,906.31	21,873.33		
24	Other Current Liabilities (621-679)	41,888.75			
35	TOTAL LIABILITIES	43,795.06	21,873.33		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	43,795.06	21,873.33		



Trustees' Financial Summary

FY2003-04

Submit ID: 9755-28127012

37 Pondera County
9755 Big Sky SE Coop

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				



Trustees' Financial Summary

FY2003-04

Submit ID: 9755-28127012

37 Pondera County
9755 Big Sky SE Coop

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				



Trustees' Financial Summary

FY2003-04

Submit ID: 9755-28127012

37 Pondera County
9755 Big Sky SE Coop

14 - Retirement Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	1,436.56	223.73
5710	Special Education Resources Transferred from Other School Districts or Coope	80,495.00	80,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>81,931.56</u>	<u>80,223.73</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		
	2XX Personal Services - Employee Benefits	2,440.26	4563.91
	21XX Support Services - Students		
	2XX Personal Services - Employee Benefits	38,760.18	15987.99
	24XX Support Services - School Administration		
	2XX Personal Services - Employee Benefits	0.00	11003.13
456	IDEA, Part B, Children with Disabilities		
	21XX Support Services - Students		
	2XX Personal Services - Employee Benefits	0.00	10000.00
457	IDEA Preschool		
	21XX Support Services - Students		
	2XX Personal Services - Employee Benefits	0.00	2000.00
456	IDEA, Part B, Children w/Disabilities		
456	IDEA, Part B, Children with Disabilities		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	2,266.71	.00
	21XX Support Services - Students		
	2XX Personal Services - Employee Benefits	49,142.53	.00
	221X Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	265.59	.00
	456 Subtotal	<u>51,674.83</u>	<u>0.00</u>
457	IDEA-Presch Sec 619 (Coop)		
457	IDEA Preschool		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	296.94	.00



Trustees' Financial Summary

FY2003-04

Submit ID: 9755-28127012

37 Pondera County
9755 Big Sky SE Coop

14 - Retirement Fund

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

PRC Program Function Object	2003 Value	2004 Value
457 IDEA Preschool		
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,439.39	.00
	-----	-----
457 Subtotal	3,736.33	0.00
	=====	=====
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	96,611.60	43,555.03

Schedule of Changes Worksheet

Beginning Fund Balance	32,397.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	80,223.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	43,555.03	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	69,066.60	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 9755-28127012

37 Pondera County
9755 Big Sky SE Coop

15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
103 Three Rivers Grant	
1920 Contributions/Donations from Private Sources	5,000.00
280 MEDICAIDE	
1510 Interest Earnings	467.07
6100 Material Prior Period Revenue Adjustments	1,680.26
	1,680.26
280 Subtotal	2,147.33
456 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	825,048.30
457 IDEA Preschool	
4570 IDEA Preschool	42,392.36
	42,392.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	874,587.99

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

PRC Program Function Object	2004 Value
103 Three Rivers Grant	
280 Special Education - Local and State	
24XX Support Services - School Administration	
4XX Purchased Property Services	2140.04
6XX Supplies and Materials	2143.85
	2143.85
103 Subtotal	4,283.89
280 MEDICAIDE	
280 Special Education - Local and State	
21XX Support Services - Students	
6XX Supplies and Materials	2551.61
	2551.61
456 IDEA Part B	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	4860.33
2XX Personal Services - Employee Benefits	840.82
3XX Purchased Professional and Technical Services	2831.64
6XX Supplies and Materials	6774.72
8XX Other Expenditures	100.00
	100.00



Trustees' Financial Summary

FY2003-04

Submit ID: 9755-28127012

37 Pondera County
9755 Big Sky SE 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	478412.21
2XX Personal Services - Employee Benefits	114064.52
3XX Purchased Professional and Technical Services	7822.42
4XX Purchased Property Services	12.00
5XX Other Purchased Services	4622.59
6XX Supplies and Materials	12831.70
7XX Property and Equipment Acquisition	2173.00
8XX Other Expenditures	5612.86
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	3098.10
5XX Other Purchased Services	85.67
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	2000.00
4XX Purchased Property Services	7000.00
5XX Other Purchased Services	860.11
24XX Support Services - School Administration	
5XX Other Purchased Services	154.08
6XX Supplies and Materials	1581.66
7XX Property and Equipment Acquisition	252.60
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	1907.35
7XX Property and Equipment Acquisition	10450.00
27XX Student Transportation Services	
5XX Other Purchased Services	839.16
62XX Resources Transferred to Other School Districts or Cooper	
930 Federal/State Grant Resources Transferred to Other Distric	155860.76
	825,048.30
456 Subtotal	
457 IDEA Preschool	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	596.73
2XX Personal Services - Employee Benefits	102.12
21XX Support Services - Students	
1XX Personal Services - Salaries	32243.79
2XX Personal Services - Employee Benefits	6951.82
3XX Purchased Professional and Technical Services	150.00



Trustees' Financial Summary

FY2003-04

Submit ID: 9755-28127012

37 Pondera County
9755 Big Sky SE Coop

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
457 IDEA Preschool	
27XX Student Transportation Services	
5XX Other Purchased Services	2347.90
	42,392.36
457 Subtotal	
	874,276.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 874,276.16

Schedule of Changes Worksheet

Beginning Fund Balance	35,763.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	874,587.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	874,276.16	(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 12,628.48 (4b) -12,628.48		-12,628.48 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	23,446.46	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
103 Three Rivers Grant	5,000.00	4,283.89	716.11
280 MEDICAIDE	2,147.33	2,551.61	-404.28
456 IDEA Part B	825,048.30	825,048.30	0.00
457 IDEA Preschool	42,392.36	42,392.36	0.00
Total	874,587.99	874,276.16	311.83



Trustees' Financial Summary

FY2003-04

Submit ID: 9755-28127012

37 Pondera County
9755 Big Sky SE Coop

82 - Interlocal Agreement Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	861.30	709.24
1900	Other Revenue from Local Sources	1,122.40	797.70
3233	State Special Education - Direct Payments to Cooperatives	333,220.77	329,975.96
5710	Special Education Resources Transferred from Other School Districts or Coope	76,411.78	79,982.59
6100	Material Prior Period Revenue Adjustments	0.00	745.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>411,616.25</u>	<u>412,211.45</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	17,050.40	33777.33
	2XX Personal Services - Employee Benefits	85.89	3032.55
	5XX Other Purchased Services	4,700.00	5925.05
	21XX Support Services - Students		
	1XX Personal Services - Salaries	177,363.82	111404.05
	2XX Personal Services - Employee Benefits	0.00	13275.59
	5XX Other Purchased Services	22,303.81	31483.38
	6XX Supplies and Materials	742.79	3821.62
	23XX Support Services - General Administration		
	3XX Purchased Professional and Technical Services	2,451.87	9000.71
	4XX Purchased Property Services	6,000.00	.00
	5XX Other Purchased Services	12,490.15	16736.55
	24XX Support Services - School Administration		
	1XX Personal Services - Salaries	70,955.94	78428.82
	2XX Personal Services - Employee Benefits	14,530.33	15164.75
	3XX Purchased Professional and Technical Services	432.53	1803.11
	4XX Purchased Property Services	2,613.97	566.55
	5XX Other Purchased Services	6,883.58	8028.38
	6XX Supplies and Materials	1,897.94	1429.26
	8XX Other Expenditures	508.00	334.00
	26XX Operation and Maintenance of Plant Services		
	4XX Purchased Property Services	13,025.54	1453.45
	28XX Support Services - Central		
	3XX Purchased Professional and Technical Services	93.47	200.00
	62XX Resources Transferred to Other School Districts or Cooper		
	920 Resources Transferred to Other School Districts or Cooper	57,545.77	57572.98



Trustees' Financial Summary

FY2003-04

Submit ID: 9755-28127012

37 Pondera County
9755 Big Sky SE Coop

82 - Interlocal Agreement Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	411,675.80	393,438.13
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Schedule of Changes Worksheet

Beginning Fund Balance				23,938.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				412,211.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				393,438.13	(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	718.49	(4b)	-718.49
					-718.49 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				41,993.30	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 9755-28127012

37 Pondera County

9755 Big Sky SE Coop

Fund	Account	Description	2003 Value	2004 Value
XX	XXX 26XX	41X Energy Utility Services	0.01	1.00
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	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

FY2003-04

Submit ID: 9755-28127012

37 Pondera County
9755 Big Sky SE 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
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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: 9755-28127012

37 Pondera County

9755 Big Sky SE 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	
Totals			0.00	0.00	0.00	0.00	0.00



Trustees' Financial Summary

FY2003-04

Submit ID: 9755-28127012

37 Pondera County

9755 Big Sky SE 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: 9755-28127012

37 Pondera County

9755 Big Sky SE Coop

Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Machinery And Equipment	104,833.67	10,450.00	0.00	115,283.67
Totals at historical cost	104,833.67	10,450.00	0.00	115,283.67
Less Accumulated depreciation for:				
Machinery And Equipment Accum	21,308.90	0.00	0.00	21,308.90
Total accumulated depreciation	21,308.90	0.00	0.00	21,308.90
Governmental activities, capital assets, net	83,524.77	10,450.00	0.00	93,974.77

* 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.

Depreciation by Function for FY2004	Governmental Activities	Business-Type Activities
Support Services Students (21XX)	12,828.48	0.00
Total Depreciation for FY2004	12,828.48	0.00



Trustees' Financial Summary

FY2003-04

Submit ID: 9755-28127012

37 Pondera County

9755 Big Sky SE 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-
Governmental Activities *							
Compensated Absences	807.11	56.70	0.00	0.00	863.81	0.00	863.81
Total Governmental Activity							
Long-Term Liabilities	807.11	56.70	0.00	0.00	863.81	0.00	863.81

* 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.