



# Trustees' Financial Summary

FY2003-04

Submit ID: 0059-97721753

05 Carbon County

0059 Bridger K-12 Schools

### 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** Betty Sweet

Phone #: (406) 662-3588

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

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

**Chair, Board of Trustees** Dan Stevenson

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

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

**County Superintendent** Jerry Scott

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

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

## Software

Accounting Package: Foxie Lady

For FY04 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

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



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PRC	Title	Project Type	Project Number	CFDA #
143	Title II, Part D, Ed Technology	FEDERAL	0500596004	84.318
190	Misc. Revenue	LOCAL		
203	Vo Ed All Career & Tech Ed Programs	STATE	0500591604	State
213	Career & Tech Ed	STATE	0500591604	
223	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A021132	84.358A
287	Title IV, Part A, Safe & Drug-Free	FEDERAL	0500591604	84.186A
292	Title I, Part A, Improvement Grants	FEDERAL	0500593104	84.010
313	Title I Improving Basic Programs	FEDERAL	0500593103	84.010A
393	Title V, Part A, Innovative Programs	FEDERAL	0500593903	84.298
394	Title V, Part A, Innovative Programs	FEDERAL	0500593904	84.298
412	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A031132	84.358A
602	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0500591404	84.367
813	Vo Ed Carl D Perkins-Comp	FEDERAL	0500598104	84.048A

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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)	333,651.46	25,969.53	126,870.16	509.53
02	Taxes Receivable - Real and Personal (120-149)	14,460.89	501.25	187.76	
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>348,112.35</b>	<b>26,470.78</b>	<b>127,057.92</b>	<b>509.53</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	3,300.00			
25	Deferred Revenue (680)	14,460.89	501.25	187.76	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>17,760.89</b>	<b>501.25</b>	<b>187.76</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	3,856.02		83,968.00	
48	Fund Balance for Budget (961-970)	326,495.44	25,969.53	42,902.16	509.53
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>330,351.46</b>	<b>25,969.53</b>	<b>126,870.16</b>	<b>509.53</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>348,112.35</b>	<b>26,470.78</b>	<b>127,057.92</b>	<b>509.53</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)	6,612.22	89,221.79	21,861.40	13,069.58
02	Taxes Receivable - Real and Personal (120-149)	219.97			300.95
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>6,832.19</b>	<b>89,221.79</b>	<b>21,861.40</b>	<b>13,370.53</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			1,287.82	
25	Deferred Revenue (680)	219.97		18,716.41	300.95
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>219.97</b>		<b>20,004.23</b>	<b>300.95</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			1,857.17	
48	Fund Balance for Budget (961-970)	6,612.22	89,221.79		13,069.58
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>6,612.22</b>	<b>89,221.79</b>	<b>1,857.17</b>	<b>13,069.58</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>6,832.19</b>	<b>89,221.79</b>	<b>21,861.40</b>	<b>13,370.53</b>

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,499.43			5,551.85
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)	910.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>3,409.43</b>			<b>5,551.85</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)	3,409.43			5,551.85
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>3,409.43</b>			<b>5,551.85</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>3,409.43</b>			<b>5,551.85</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)	2,993.83	156.86		5,861.38
02	Taxes Receivable - Real and Personal (120-149)				282.81
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>2,993.83</b>	<b>156.86</b>		<b>6,144.19</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)				282.81
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				<b>282.81</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)	2,993.83	156.86		5,861.38
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>2,993.83</b>	<b>156.86</b>		<b>5,861.38</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>2,993.83</b>	<b>156.86</b>		<b>6,144.19</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)	.10			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
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>	.10			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
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)	.10			
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	.10			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	.10			



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	16,868.40		25,372.65	
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>16,868.40</b>		<b>25,372.65</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
48	Fund Balance for Budget (961-970)	16,868.40		25,372.65	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>16,868.40</b>		<b>25,372.65</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>16,868.40</b>		<b>25,372.65</b>	



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	73,891.75			
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>	73,891.75			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	73,891.75			
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	73,891.75			
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	73,891.75			



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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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## 01 - General Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	407,830.79	557,988.55
1112 District Levy - Personal Property	18,423.22	6,895.99
1113 District Levy - Heavy Motor Vehicles	2,159.57	36.84
1114 District Levy - Pers Prop/Mobile Homes	211.87	6,198.51
1116 District Levy - Net and Gross Proceeds	8,950.53	48,618.05
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	2,678.20
1118 District Levy - Dept of Rev Tax Audit Receipts	65,641.69	80,491.33
1190 Penalties and Interest on Taxes	2,858.87	6,117.14
1510 Interest Earnings	4,293.52	3,399.93
1900 Other Revenue from Local Sources	102.83	1.42
3110 Direct State Aid	538,188.45	562,318.22
3115 State Spec Ed Allowable Cost Pymt to Districts	43,120.13	30,941.80
3120 State Guaranteed Tax Base Aid	15,738.00	26,330.70
3302 State Payment in Lieu of Taxes - FWP	0.00	1,562.11
3440 State HB20/SB417 Prop Tax Reimb	12,032.23	10,380.85
3444 State School Block Grant	70,213.05	71,669.41
3460 Montana Oil and Gas Tax	95,689.70	103,024.47
4800 Federal Revenue in Lieu of Taxes	874.99	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,286,329.44</b>	<b>1,518,653.52</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		
1XX Personal Services - Salaries	430,542.22	425,578.84
2XX Personal Services - Employee Benefits	69,184.44	77,798.47
3XX Purchased Professional and Technical Services	6,185.23	10,942.45
4XX Purchased Property Services	3,266.47	1,023.70
5XX Other Purchased Services	5,428.51	4,886.33
6XX Supplies and Materials	62,430.67	33,902.96
21XX Support Services - Students		
1XX Personal Services - Salaries	32,439.33	34,305.60
2XX Personal Services - Employee Benefits	2,884.64	486.65
3XX Purchased Professional and Technical Services	100.00	.00
6XX Supplies and Materials	2,812.96	2,903.66
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	2,250.00	2,500.00
222X Educational Media Services		
1XX Personal Services - Salaries	37,433.43	38,395.08



# Trustees' Financial Summary

FY2003-04

Submit ID: 0059-97721753

## 05 Carbon County

### 0059 Bridger K-12 Schools

#### 01 - General Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		2XX	Personal Services - Employee Benefits	7,806.38	8389.98
		4XX	Purchased Property Services	312.00	.00
		5XX	Other Purchased Services	222.50	675.00
		6XX	Supplies and Materials	10,718.60	9544.90
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	56,778.83	60872.37
		2XX	Personal Services - Employee Benefits	9,738.95	8938.45
		3XX	Purchased Professional and Technical Services	844.50	3113.76
		5XX	Other Purchased Services	5,067.81	5239.77
		6XX	Supplies and Materials	6,958.21	7871.47
		810	Dues and Fees	1,737.30	.00
		8XX	Other Expenditures	0.00	625.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	59,322.15	50458.18
		2XX	Personal Services - Employee Benefits	12,513.62	11390.89
		5XX	Other Purchased Services	4,240.68	4745.14
		6XX	Supplies and Materials	2,440.33	3538.83
		810	Dues and Fees	2,558.30	.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	20,107.72	25953.15
		2XX	Personal Services - Employee Benefits	2,155.20	2373.29
		3XX	Purchased Professional and Technical Services	7,023.93	9297.40
		5XX	Other Purchased Services	18,002.05	21562.84
		6XX	Supplies and Materials	4,269.35	7208.06
		810	Dues and Fees	2,064.56	.00
		8XX	Other Expenditures	0.00	4082.50
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	52,803.23	55262.03
		2XX	Personal Services - Employee Benefits	10,392.04	12113.42
		4XX	Purchased Property Services	87,686.12	97552.09
		5XX	Other Purchased Services	0.00	325.00
		6XX	Supplies and Materials	29,015.21	25330.55
		7XX	Property and Equipment Acquisition	9,369.00	.00
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	1,318.96	.00
		850	Interest on Debt	90.00	.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	52,657.69	65717.51
		2XX	Personal Services - Employee Benefits	9,933.26	13149.56



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## 05 Carbon County

### 0059 Bridger K-12 Schools

#### 01 - General 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				
	1XXX	Instruction			
		5XX	Other Purchased Services	430.60	50.00
		6XX	Supplies and Materials	6,161.91	3483.50
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	4,890.27	2806.69
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	66,287.70	56132.08
		2XX	Personal Services - Employee Benefits	15,579.24	11598.50
		6XX	Supplies and Materials	3,127.33	2938.53
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	19,465.57	21194.70
		2XX	Personal Services - Employee Benefits	209.29	.00
		5XX	Other Purchased Services	1,941.46	4480.25
		6XX	Supplies and Materials	1,831.74	3665.53
		810	Dues and Fees	625.00	.00
		8XX	Other Expenditures	0.00	483.50
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	38,714.16	39904.49
		2XX	Personal Services - Employee Benefits	416.24	.00
		3XX	Purchased Professional and Technical Services	0.00	450.00
		5XX	Other Purchased Services	9,495.14	10154.44
		6XX	Supplies and Materials	11,023.25	10238.55
		8XX	Other Expenditures	2,505.00	3300.00
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	5,227.15	5675.88
		4XX	Purchased Property Services	0.00	1060.09
		6XX	Supplies and Materials	16,174.13	16038.61
999	Undistributed				
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	0.00	514.46
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	0.00	217.11



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0059 Bridger K-12 Schools

## 01 - General Fund

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

PRC Program Function Object	2003 Value	2004 Value
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	0.00	408.76
<b>910 Budget Amendment</b>		
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	20,000.00	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,367,211.56	1,347,227.55

### Schedule of Changes Worksheet

Beginning Fund Balance	179,970.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,518,653.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,347,227.55	(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                      3,856.02    Less Last Year                      24,901.33                      (4b)                      -21,045.31		
		-21,045.31 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	330,351.46	(5)



# Trustees' Financial Summary

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0059 Bridger K-12 Schools

## 10 - Transportation Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	44,613.17	55,917.78
1112 District Levy - Personal Property	2,096.78	672.48
1113 District Levy - Heavy Motor Vehicles	154.61	3.65
1114 District Levy - Pers Prop/Mobile Homes	24.70	652.23
1116 District Levy - Net and Gross Proceeds	985.48	4,800.65
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	279.16
1118 District Levy - Dept of Rev Tax Audit Receipts	7,227.35	7,948.36
1190 Penalties and Interest on Taxes	223.97	630.01
1510 Interest Earnings	294.40	126.57
2220 County On-Schedule Trans Reimb	10,370.16	11,801.53
3210 State On-Schedule Trans Reimb	10,097.40	12,583.96
3302 State Payment in Lieu of Taxes - FWP	0.00	73.59
3440 State HB20/SB417 Prop Tax Reimb	638.39	470.11
3444 State School Block Grant	3,035.31	1,549.13
3445 State Combined Fund School Block Grant	0.00	2,839.70
3460 Montana Oil and Gas Tax	581.24	10,767.94
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>80,342.96</b>	<b>111,116.85</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		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	12,354.19	24975.76
2XX Personal Services - Employee Benefits	2,838.77	4606.02
25XX Support Services - Business		
1XX Personal Services - Salaries	6,965.08	9408.77
2XX Personal Services - Employee Benefits	646.34	702.36
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	4,339.24	4607.63
2XX Personal Services - Employee Benefits	1,078.35	1266.21
4XX Purchased Property Services	3,968.71	4549.51
5XX Other Purchased Services	279.89	284.59
27XX Student Transportation Services		
1XX Personal Services - Salaries	24,449.09	23284.23
4XX Purchased Property Services	4,350.82	7696.90
5XX Other Purchased Services	9,177.82	8870.17
6XX Supplies and Materials	7,180.23	4743.46
7XX Property and Equipment Acquisition	9,369.00	.00



# Trustees' Financial Summary

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0059 Bridger K-12 Schools

## 10 - Transportation 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		
27XX Student Transportation Services		
1XX Personal Services - Salaries	0.00	955.59
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	86,997.53	95,951.20

### Schedule of Changes Worksheet

Beginning Fund Balance	21,772.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	111,116.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	95,951.20	(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                   10,969.00                   (4b)                   -10,969.00		
	-10,969.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	25,969.53	(5)



# Trustees' Financial Summary

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## 11 - Bus Depreciation Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	635.75	362.31
1112 District Levy - Personal Property	230.89	20.86
1113 District Levy - Heavy Motor Vehicles	0.71	0.00
1114 District Levy - Pers Prop/Mobile Homes	6.46	9.11
1190 Penalties and Interest on Taxes	112.27	96.59
1510 Interest Earnings	3,769.11	2,139.19
3440 State HB20/SB417 Prop Tax Reimb	662.95	422.76
3444 State School Block Grant	2,382.73	0.00
3460 Montana Oil and Gas Tax	3,052.77	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>10,853.64</b>	<b>3,050.82</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		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	153621.91
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>153,621.91</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	193,473.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,050.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	153,621.91	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	83,968.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	126,870.16	(5)



# Trustees' Financial Summary

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0059 Bridger K-12 Schools

## 12 - School Food Services Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	12.63	17.79
1611	National School Lunch Program	23,933.22	22,294.25
1632	Daily Adult Sales	973.00	2,177.00
4550	Federal Child Nutrition	30,432.90	26,954.70
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>55,351.75</u>	<u>51,443.74</u>

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

PRC Program Function Object		2003 Value	2004 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	31,445.51	32031.69
	2XX Personal Services - Employee Benefits	6,428.15	6487.90
	6XX Supplies and Materials	15,704.63	16599.65
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>53,578.29</u>	<u>55,119.24</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				4,235.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				51,443.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				55,119.24	(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	50.00	(4b)	-50.00
					-50.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				509.53	(5)



# Trustees' Financial Summary

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## 13 - Tuition Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	4,698.77	385.17
1112 District Levy - Personal Property	295.25	625.82
1113 District Levy - Heavy Motor Vehicles	16.02	0.02
1114 District Levy - Pers Prop/Mobile Homes	5.47	43.83
1116 District Levy - Net and Gross Proceeds	100.01	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	34.14
1118 District Levy - Dept of Rev Tax Audit Receipts	733.35	0.00
1190 Penalties and Interest on Taxes	39.40	88.33
1510 Interest Earnings	389.58	73.86
3440 State HB20/SB417 Prop Tax Reimb	0.00	81.00
3444 State School Block Grant	63.37	0.00
3460 Montana Oil and Gas Tax	0.00	584.94
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>6,341.22</b>	<b>1,917.11</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		
5XX Other Purchased Services	10,601.50	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>10,601.50</b>	<b>0.00</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	4,695.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,917.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	6,612.22	(5)



# Trustees' Financial Summary

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0059 Bridger K-12 Schools

## 14 - Retirement Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	924.58	888.82
2240 County Retirement Distribution	144,332.47	153,727.91
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>145,257.05</b>	<b>154,616.73</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	64,917.22	63291.66
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	4,780.78	5059.68
222X Educational Media Services		
2XX Personal Services - Employee Benefits	5,467.49	5524.50
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	10,408.67	12924.49
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	8,673.29	7450.65
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,960.89	5116.99
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	8,218.96	8699.84
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,651.32	2574.20
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,657.60	9696.43
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	10,058.79	8434.52
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	642.66	298.09
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	2,966.52	3162.70



# Trustees' Financial Summary

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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
710	School Sponsored		Extracurricular Activities		
720	School Sponsored		Athletics		
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	4,321.25	4346.65
910	Food Services				
	31XX		Food Services		
		2XX	Personal Services - Employee Benefits	4,627.05	4586.63
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>139,352.49</u>	<u>141,167.03</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					75,772.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					154,616.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					141,167.03	(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)					89,221.79	(5)



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
<b>143 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	2,609.00
<b>190 Misc. Revenue</b>	
1900 Other Revenue from Local Sources	6.52
4560 IDEA, Part B, Children with Disabilities	4,764.89
<b>190 Subtotal</b>	4,771.41
<b>203 Vo Ed All Career &amp; Tech Ed Programs</b>	
3900 State Career & Technical Ed Entitlement	3,513.00
<b>213 Career &amp; Tech Ed</b>	
4650 Federal Miscellaneous Grants from OPI	557.00
<b>223 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	5,367.00
<b>287 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	2,427.38
<b>292 Title I, Part A, Improvement Grants</b>	
4200 Title I, Part A, Improving Basic Programs	65,765.00
<b>313 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	7,834.91
<b>393 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	64.00
<b>394 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	2,383.00
<b>412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	5,464.00
<b>602 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	6,121.21
<b>813 Vo Ed Carl D Perkins-Comp</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	4,976.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	111,852.91

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

PRC Program Function Object	2004 Value
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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
<b>143 Title II, Part D, Ed Technology</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
6XX Supplies and Materials	2609.00
<b>190 Misc. Revenue</b>	
456 IDEA, Part B, Children with Disabilities	
27XX Student Transportation Services	
1XX Personal Services - Salaries	946.81
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	551.32
27XX Student Transportation Services	
3XX Purchased Professional and Technical Services	3818.06
<b>190 Subtotal</b>	5,316.19
<b>203 Vo Ed All Career &amp; Tech Ed Programs</b>	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	3513.00
<b>213 Career &amp; Tech Ed</b>	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
5XX Other Purchased Services	45.00
6XX Supplies and Materials	512.00
<b>213 Subtotal</b>	557.00
<b>223 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	1250.00
2XX Personal Services - Employee Benefits	191.88
6XX Supplies and Materials	3925.12
<b>223 Subtotal</b>	5,367.00



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
<b>287 Title IV, Part A, Safe &amp; Drug-Free</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	2427.38
<b>292 Title I, Part A, Improvement Grants</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	42111.64
2XX Personal Services - Employee Benefits	15600.70
5XX Other Purchased Services	323.17
6XX Supplies and Materials	7729.49
	65,765.00
<b>292 Subtotal</b>	
<b>313 Title I Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	4430.77
2XX Personal Services - Employee Benefits	1677.40
6XX Supplies and Materials	1726.74
	7,834.91
<b>313 Subtotal</b>	
<b>393 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	64.00
<b>394 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	2383.00
<b>412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
413 Title VII Indian Education	
1XXX Instruction	
6XX Supplies and Materials	5464.00



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
<b>602 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
6XX Supplies and Materials	6121.21
<b>813 Vo Ed Carl D Perkins-Comp</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	4476.00
8XX Other Expenditures	500.00
	4,976.00
<b>813 Subtotal</b>	4,976.00
 <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	 0.00 112,397.69



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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					10,931.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					111,852.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					112,397.69	(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	1,857.17	Less Last Year	10,386.69	(4b)	-8,529.52	
					-8,529.52	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,857.17	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
143 Title II, Part D, Ed Technology	2,609.00	2,609.00	0.00
190 Misc. Revenue	4,771.41	5,316.19	-544.78
203 Vo Ed All Career & Tech Ed Programs	3,513.00	3,513.00	0.00
213 Career & Tech Ed	557.00	557.00	0.00
223 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	5,367.00	5,367.00	0.00
287 Title IV, Part A, Safe & Drug-Free	2,427.38	2,427.38	0.00
292 Title I, Part A, Improvement Grants	65,765.00	65,765.00	0.00
313 Title I Improving Basic Programs	7,834.91	7,834.91	0.00
393 Title V, Part A, Innovative Programs	64.00	64.00	0.00
394 Title V, Part A, Innovative Programs	2,383.00	2,383.00	0.00
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	5,464.00	5,464.00	0.00
602 Title II, Part A, Teacher/Principal Train/Recruit	6,121.21	6,121.21	0.00
813 Vo Ed Carl D Perkins-Comp	4,976.00	4,976.00	0.00
<b>Total</b>	<u>111,852.91</u>	<u>112,397.69</u>	<u>-544.78</u>



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## 17 - Adult Education Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	6,536.07	1,363.36
1112 District Levy - Personal Property	378.86	18.89
1113 District Levy - Heavy Motor Vehicles	22.19	0.02
1114 District Levy - Pers Prop/Mobile Homes	6.51	60.21
1116 District Levy - Net and Gross Proceeds	139.32	0.00
1118 District Levy - Dept of Rev Tax Audit Receipts	1,021.74	0.00
1190 Penalties and Interest on Taxes	59.16	119.48
1340 Fees for Adult Education	468.00	480.00
1510 Interest Earnings	259.15	179.21
3440 State HB20/SB417 Prop Tax Reimb	110.07	170.29
3444 State School Block Grant	335.89	0.00
3460 Montana Oil and Gas Tax	367.17	814.90
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>9,704.13</b>	<b>3,206.36</b>

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

PRC Program Function Object	2003 Value	2004 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	4,269.96	2458.81
3XX Purchased Professional and Technical Services	600.00	375.00
6XX Supplies and Materials	2,600.68	746.63
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>7,470.64</b>	<b>3,580.44</b>



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## 17 - Adult Education Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						14,442.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,206.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,580.44	(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	999.00	(4b)		-999.00	
						-999.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						13,069.58	(5)



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## 18 - Traffic Education Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	52.79	38.32
1982 Summer Session - Driver's Education Fees	5,075.00	2,275.00
3260 State Driver's Education Reimbursement	1,135.23	1,031.15
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	6,263.02	3,344.47

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,512.00	2567.00
4XX Purchased Property Services	1,046.90	250.00
6XX Supplies and Materials	308.66	243.15
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,867.56	3,060.15

## Schedule of Changes Worksheet

Beginning Fund Balance	3,125.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,344.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,060.15	(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)	3,409.43	(5)



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## 21 - Compensated Absence Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	118.65	69.34
6100	Material Prior Period Revenue Adjustments	0.00	514.46
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		118.65	583.80

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

PRC Program Function Object		2003 Value	2004 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	829.28	404.60
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		829.28	404.60

## Schedule of Changes Worksheet

Beginning Fund Balance				5,372.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				583.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				404.60	(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)				5,551.85	(5)



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## 28 - Technology Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	0.00	25.21
4650 Federal Miscellaneous Grants from OPI	0.00	2,968.62
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	2,993.83

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,993.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00   Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00   Less Last Year           0.00           (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,993.83	(5)



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## 29 - Flexibility Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	40.70	3.01
3282 State Flexibility Fund Allocation	5,724.46	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5,765.16	3.01

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	5611.31
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	5,611.31

## Schedule of Changes Worksheet

Beginning Fund Balance	5,765.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,611.31	(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)	156.86	(5)



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## 50 - Debt Service Fund

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

PRC Revenue		2003 Value	2004 Value
1111	District Levy - Real Property	7,845.71	17,137.60
1112	District Levy - Personal Property	572.40	215.91
1113	District Levy - Heavy Motor Vehicles	26.80	1.17
1114	District Levy - Pers Prop/Mobile Homes	4.15	153.30
1116	District Levy - Net and Gross Proceeds	0.00	1,584.07
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	70.06
1118	District Levy - Dept of Rev Tax Audit Receipts	1,253.64	2,622.76
1190	Penalties and Interest on Taxes	79.87	130.56
1510	Interest Earnings	193.31	118.21
3302	State Payment in Lieu of Taxes - FWP	0.00	24.28
3440	State HB20/SB417 Prop Tax Reimb	818.68	359.75
3444	State School Block Grant	3,012.92	0.00
3460	Montana Oil and Gas Tax	1,567.86	2,650.95
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>15,375.34</u>	<u>25,068.62</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	19,000.00	18000.00
	850 Interest on Debt	1,832.17	1143.97
	860 Agent Fees/Issuance Costs	500.00	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>21,332.17</u>	<u>19,143.97</u>



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## 50 - Debt Service Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						-63.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						25,068.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						19,143.97	(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)						5,861.38	(5)



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## 60 - Building Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	42.48	0.10
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	42.48	0.10

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	2132.59
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	2,132.59

## Schedule of Changes Worksheet

Beginning Fund Balance	2,132.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,132.59	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00 Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00 Less Last Year           0.00           (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.10	(5)



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## 81 - Private Purpose Trust (spend interest only)

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	125.93	301.79
1530 Net Increase (Decrease) in the Fair Value of Investments	663.70	-158.78
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	789.63	143.01

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

PRC Program Function Object	2003 Value	2004 Value
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	700.00	500.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	700.00	500.00

## Schedule of Changes Worksheet

Beginning Fund Balance	17,225.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	143.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	500.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	16,868.40	(5)



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## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	0.55	0.00
1700 Student Extracurricular Activity Receipts	67,638.64	68,097.70
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	67,639.19	68,097.70

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

PRC Program Function Object	2003 Value	2004 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	75,278.95	78,932.61
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	75,278.95	78,932.61

## Schedule of Changes Worksheet

Beginning Fund Balance	36,207.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	68,097.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	78,932.61	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	25,372.65	(5)



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<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2003 Value</b>	<b>2004 Value</b>
XX	XXX 26XX	41X Energy Utility Services	42,207.78	52,685.91
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	10,601.50	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	25,515.36
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	25,515.36

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,505.12
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	36,742.12
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	85,207.26
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

### Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.



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### 0059 Bridger K-12 Schools

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	65,717.51	0.00	0.00	0.00	
280	1XXX	2XX	13,149.56	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	50.00	0.00	0.00	0.00	
280	1XXX	6XX	3,483.50	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	2,806.69	0.00	0.00	0.00	
<b>Totals</b>			85,207.26	0.00	0.00	0.00	85,207.26



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*Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.*

*\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY04.*



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0059 Bridger K-12 Schools

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Machinery And Equipment	75,138.00	0.00	0.00	75,138.00
Totals at historical cost	75,138.00	0.00	0.00	75,138.00
Governmental activities, capital assets, net	75,138.00	0.00	0.00	75,138.00

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

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



# Trustees' Financial Summary

FY2003-04

Submit ID: 0059-97721753

05 Carbon County

0059 Bridger K-12 Schools

	(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>							
General Obligation Bonds:							
6/27/1995 Issue	18,000.00	0.00	18,000.00	0.00	0.00	0.00	0.00
Compensated Absences	5,551.85	583.80	0.00	404.60	5,731.05	5,731.05	0.00
Total Governmental Activity							
Long-Term Liabilities	23,551.85	583.80	18,000.00	404.60	5,731.05	5,731.05	0.00

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