



# Trustees' Financial Summary

FY2003-04

Submit ID: 9702-68049175

45 Sanders County

9702 Sanders County 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** Dianne Crawford

Phone #: (406) 827-3007

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

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

**Chair, Board of Trustees**

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

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

**County Superintendent** Kathy McEldery

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

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

## Software

Accounting Package:     Softwise

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: 9702-68049175

45 Sanders County

9702 Sanders County Coop

| PRC | Title                    | Project Type | Project Number | CFDA #  |
|-----|--------------------------|--------------|----------------|---------|
| 237 | 5 Year Plan Facilitator  | LOCAL        | unknown        |         |
| 477 | IDEA-B (Trans from Coop) | FEDERAL      | unknown        | 84.027A |
| 479 | IDEA Preschool           | FEDERAL      | unknown        | 84.173A |



# Trustees' Financial Summary

FY2003-04

Submit ID: 9702-68049175

45 Sanders County

9702 Sanders County Coop

| ASSETS, LIABILITIES, AND FUND BALANCE |  | GENERAL FUND (01) | TRANSP FUND (10) | BUS DEPRECIATION FUND (11) | SCHOOL FOOD SERVICES FUND (12) |
|---------------------------------------|--|-------------------|------------------|----------------------------|--------------------------------|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                   |                  |                            |                                |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |                   |                  |                            |                                |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           |                   |                  |                            |                                |
| 03                                    | Taxes Receivable - Protested (150-159)                   |                   |                  |                            |                                |
| 04                                    | Receivables from Other Funds (160-179)                   |                   |                  |                            |                                |
| 05                                    | Due From Other Governments (180)                         |                   |                  |                            |                                |
| 06                                    | Other Current Assets (190-210)                           |                   |                  |                            |                                |
| 07                                    | Inventories (220 & 230)                                  |                   |                  |                            |                                |
| 08                                    | Prepaid Expenses (240)                                   |                   |                  |                            |                                |
| 09                                    | Deposits (250)   |                   |                  |                            |                                |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |                   |                  |                            |                                |
| <b>LIABILITIES</b>                    |  |                   |                  |                            |                                |
| 21                                    | Payable to Other Funds (601-606)                         |                   |                  |                            |                                |
| 22                                    | Due to Other Governments (611)                           |                   |                  |                            |                                |
| 24                                    | Other Current Liabilities (621-679)                      |                   |                  |                            |                                |
| 25                                    | Deferred Revenue (680)                                   |                   |                  |                            |                                |
| 26                                    | Other Liabilities (690-699)                              |                   |                  |                            |                                |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                   |                  |                            |                                |
| <b>FUND BALANCE/EQUITY</b>            |  |                   |                  |                            |                                |
| 36                                    | Reserve for Inventories (951)                            |                   |                  |                            |                                |
| 37                                    | Reserve for Encumbrances (953)                           |                   |                  |                            |                                |
| 48                                    | Fund Balance for Budget (961-970)                        |                   |                  |                            |                                |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                   |                  |                            |                                |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                   |                  |                            |                                |

# Trustees' Financial Summary

FY2003-04

Submit ID: 9702-68049175

45 Sanders County

9702 Sanders County Coop

| 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) |                   | 15,320.74            | 2,041.58                         |                           |
| 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)                         |                   | 498.32               | 1,353.87                         |                           |
| 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>                     |                   | 15,819.06            | 3,395.45                         |                           |
| <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)                        |                   | 15,819.06            | 3,395.45                         |                           |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                   | 15,819.06            | 3,395.45                         |                           |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                   | 15,819.06            | 3,395.45                         |                           |

# Trustees' Financial Summary

FY2003-04

Submit ID: 9702-68049175

45 Sanders County

9702 Sanders County Coop

| ASSETS, LIABILITIES, AND FUND BALANCE |  | TRAFFIC EDUCATION FUND (18) | NON-OPERATING FUND (19) | LEASE RENTAL AGREEMENT FUND (20) | COMPENSATED ABSENCE LIABILITY FUND (21) |
|---------------------------------------|--|-----------------------------|-------------------------|----------------------------------|---|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                             |                         |                                  |   |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |                             |                         |                                  |   |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           |                             |                         |                                  |   |
| 03                                    | Taxes Receivable - Protested (150-159)                   |                             |                         |                                  |   |
| 04                                    | Receivables from Other Funds (160-179)                   |                             |                         |                                  |   |
| 05                                    | Due From Other Governments (180)                         |                             |                         |                                  |   |
| 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>                |                             |                         |                                  |   |



# Trustees' Financial Summary

FY2003-04

Submit ID: 9702-68049175

45 Sanders County

9702 Sanders County Coop

| ASSETS, LIABILITIES, AND FUND BALANCE |  | METAL MINES TAX RESERVE FUND (24) | STATE MINING IMPACT FUND (25) | IMPACT AID FUND (26) | LITIGATION RESERVE FUND (27) |
|---------------------------------------|--|-----------------------------------|-------------------------------|----------------------|------------------------------|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                                   |                               |                      |                              |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |                                   |                               |                      |                              |
| 04                                    | Receivables from Other Funds (160-179)                   |                                   |                               |                      |                              |
| 05                                    | Due From Other Governments (180)                         |                                   |                               |                      |                              |
| 06                                    | Other Current Assets (190-210)                           |                                   |                               |                      |                              |
| 07                                    | Inventories (220 & 230)                                  |                                   |                               |                      |                              |
| 08                                    | Prepaid Expenses (240)                                   |                                   |                               |                      |                              |
| 09                                    | Deposits (250)   |                                   |                               |                      |                              |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |                                   |                               |                      |                              |
| <b>LIABILITIES</b>                    |  |                                   |                               |                      |                              |
| 21                                    | Payable to Other Funds (601-606)                         |                                   |                               |                      |                              |
| 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>                |                                   |                               |                      |                              |

# Trustees' Financial Summary

FY2003-04

Submit ID: 9702-68049175

45 Sanders County

9702 Sanders County Coop

| ASSETS, LIABILITIES, AND FUND BALANCE |  | TECHNOLOGY FUND (28) | FLEXIBILITY FUND (29) | PERMANENT ENDOWMENT FUND (45) | DEBT SERVICE FUND (50) |
|---------------------------------------|--|----------------------|-----------------------|-------------------------------|------------------------|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                      |                       |                               |                        |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |                      |                       |                               |                        |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           |                      |                       |                               |                        |
| 03                                    | Taxes Receivable - Protested (150-159)                   |                      |                       |                               |                        |
| 04                                    | Receivables from Other Funds (160-179)                   |                      |                       |                               |                        |
| 05                                    | Due From Other Governments (180)                         |                      |                       |                               |                        |
| 06                                    | Other Current Assets (190-210)                           |                      |                       |                               |                        |
| 07                                    | Inventories (220 & 230)                                  |                      |                       |                               |                        |
| 08                                    | Prepaid Expenses (240)                                   |                      |                       |                               |                        |
| 09                                    | Deposits (250)   |                      |                       |                               |                        |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |                      |                       |                               |                        |
| <b>LIABILITIES</b>                    |  |                      |                       |                               |                        |
| 21                                    | Payable to Other Funds (601-606)                         |                      |                       |                               |                        |
| 22                                    | Due to Other Governments (611)                           |                      |                       |                               |                        |
| 24                                    | Other Current Liabilities (621-679)                      |                      |                       |                               |                        |
| 25                                    | Deferred Revenue (680)                                   |                      |                       |                               |                        |
| 26                                    | Other Liabilities (690-699)                              |                      |                       |                               |                        |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                      |                       |                               |                        |
| <b>FUND BALANCE/EQUITY</b>            |  |                      |                       |                               |                        |
| 36                                    | Reserve for Inventories (951)                            |                      |                       |                               |                        |
| 37                                    | Reserve for Encumbrances (953)                           |                      |                       |                               |                        |
| 38                                    | Reserve for Endowments (954)                             |                      |                       |                               |                        |
| 48                                    | Fund Balance for Budget (961-970)                        |                      |                       |                               |                        |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                      |                       |                               |                        |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                      |                       |                               |                        |



# Trustees' Financial Summary

FY2003-04

Submit ID: 9702-68049175

45 Sanders County

9702 Sanders County Coop

| ASSETS, LIABILITIES, AND FUND BALANCE |  | BUILDING FUND (60) | BUILDING RESERVE FUND (61) | DAYCARE/PRESCHOOL FUND (70) | INDUSTRIAL ARTS FUND (71) |
|---------------------------------------|--|--------------------|----------------------------|-----------------------------|---------------------------|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                    |                            |                             |                           |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |                    |                            |                             |                           |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           |                    |                            |                             |                           |
| 03                                    | Taxes Receivable - Protested (150-159)                   |                    |                            |                             |                           |
| 04                                    | Receivables from Other Funds (160-179)                   |                    |                            |                             |                           |
| 05                                    | Due From Other Governments (180)                         |                    |                            |                             |                           |
| 06                                    | Other Current Assets (190-210)                           |                    |                            |                             |                           |
| 07                                    | Inventories (220 & 230)                                  |                    |                            |                             |                           |
| 08                                    | Prepaid Expenses (240)                                   |                    |                            |                             |                           |
| 09                                    | Deposits (250)   |                    |                            |                             |                           |
| 10                                    | Land and Land Improvements (311-322)                     |                    |                            |                             |                           |
| 11                                    | Buildings and Building Improvements (331 & 332)          |                    |                            |                             |                           |
| 12                                    | Machinery and Equipment (341 & 342)                      |                    |                            |                             |                           |
| 13                                    | Construction Work in Progress (351)                      |                    |                            |                             |                           |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |                    |                            |                             |                           |
| <b>LIABILITIES</b>                    |  |                    |                            |                             |                           |
| 21                                    | Payable to Other Funds (601-606)                         |                    |                            |                             |                           |
| 22                                    | Due to Other Governments (611)                           |                    |                            |                             |                           |
| 24                                    | Other Current Liabilities (621-679)                      |                    |                            |                             |                           |
| 25                                    | Deferred Revenue (680)                                   |                    |                            |                             |                           |
| 26                                    | Other Liabilities (690-699)                              |                    |                            |                             |                           |
| 28                                    | Notes Payable - Noncurrent (720)                         |                    |                            |                             |                           |
| 29                                    | Lease Obligations Payable (730)                          |                    |                            |                             |                           |
| 31                                    | Compensated Absences Payable (760)                       |                    |                            |                             |                           |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                    |                            |                             |                           |
| <b>FUND BALANCE/EQUITY</b>            |  |                    |                            |                             |                           |
| 36                                    | Reserve for Inventories (951)                            |                    |                            |                             |                           |
| 37                                    | Reserve for Encumbrances (953)                           |                    |                            |                             |                           |
| 41                                    | Unrestricted Net Assets                                  |                    |                            |                             |                           |
| 48                                    | Fund Balance for Budget (961-970)                        |                    |                            |                             |                           |
| 50                                    | Invested in Capital Assets, Net of Related Debt          |                    |                            |                             |                           |
| 51                                    | Retained Earnings (930-940)                              |                    |                            |                             |                           |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                    |                            |                             |                           |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                    |                            |                             |                           |



# Trustees' Financial Summary

FY2003-04

Submit ID: 9702-68049175

45 Sanders County

9702 Sanders County Coop

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



# Trustees' Financial Summary

FY2003-04

Submit ID: 9702-68049175

45 Sanders County

9702 Sanders County Coop

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

# Trustees' Financial Summary

FY2003-04

Submit ID: 9702-68049175

45 Sanders County

9702 Sanders County Coop

| ASSETS, LIABILITIES, AND FUND BALANCE |  | ENDOWMENT FUND (81) | INTERLOCAL AGREEMENT FUND (82) | STUDENT EXTRA-CURRICULAR FUND (84) | MISCELLANEOUS TRUST FUND (85) |
|---------------------------------------|--|---------------------|--------------------------------|------------------------------------|-------------------------------|
| <b>ASSETS AND OTHER DEBITS</b>        |  |                     |                                |                                    |                               |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |                     | 42,676.71                      |                                    |                               |
| 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>                     |                     | 42,676.71                      |                                    |                               |
| <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)                        |                     | 42,676.71                      |                                    |                               |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                     | 42,676.71                      |                                    |                               |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                     | 42,676.71                      |                                    |                               |



# Trustees' Financial Summary

FY2003-04

Submit ID: 9702-68049175

45 Sanders County

9702 Sanders County Coop

| 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) |                   |                  |  |                                       |
| 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>                |                   |                  |  |                                       |



# Trustees' Financial Summary

FY2003-04

Submit ID: 9702-68049175

45 Sanders County

9702 Sanders County Coop

| ASSETS, LIABILITIES, AND FUND BALANCE |  | AGENCY -<br>A<br>FUND<br>(90) | AGENCY -<br>B<br>FUND<br>(91) | AGENCY -<br>C<br>FUND<br>(92) | AGENCY -<br>D<br>FUND<br>(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>                |                               |                               |                               |                               |



# Trustees' Financial Summary

FY2003-04

Submit ID: 9702-68049175

45 Sanders County

9702 Sanders County Coop

| ASSETS, LIABILITIES, AND FUND BALANCE |  | AGENCY -<br>E<br>FUND<br>(94) | CAFETERIA/<br>FLEX PLAN<br>FUND<br>(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>                |                               |   |  |  |



# Trustees' Financial Summary

FY2003-04

Submit ID: 9702-68049175

45 Sanders County

9702 Sanders County Coop

## 14 - Retirement Fund

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

| PRC Revenue  |   | 2003 Value       | 2004 Value       |
|--|---|------------------|------------------|
| 1510   | Interest Earnings                         | 428.27           | 218.29           |
| 1900   | Other Revenue from Local Sources          | 0.00             | 533.04           |
| 2240   | County Retirement Distribution            | 30,602.51        | 46,625.00        |
| 6100   | Material Prior Period Revenue Adjustments | 8.57             | 0.00             |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |   | <u>31,039.35</u> | <u>47,376.33</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 | 15,348.39        | 16613.37         |
| 21XX   | Support Services - Students               |                  |                  |
|  | 2XX Personal Services - Employee Benefits | 14,447.00        | 14344.73         |
| 24XX   | Support Services - School Administration  |                  |                  |
|  | 2XX Personal Services - Employee Benefits | 9,058.32         | 10402.48         |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |   | <u>38,853.71</u> | <u>41,360.58</u> |

## Schedule of Changes Worksheet

|  |      |                |          |
|--|------|----------------|----------|
| Beginning Fund Balance   |      | 9,803.31       | (1)      |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      | 47,376.33      | (2)      |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      | 41,360.58      | (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)  |      | 15,819.06      | (5)      |



# Trustees' Financial Summary

FY2003-04

Submit ID: 9702-68049175

45 Sanders County

9702 Sanders County Coop

## 15 - Miscellaneous Programs Fund

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

| PRC Revenue  | 2004 Value |
|--|------------|
| <b>237 5 Year Plan Facilitator</b>   |            |
| 1900 Other Revenue from Local Sources  | 2,430.46   |
| 4650 Federal Miscellaneous Grants from OPI   | 550.00     |
| <b>237 Subtotal</b>  | 2,980.46   |
| <b>477 IDEA-B (Trans from Coop)</b>  |            |
| 4560 IDEA, Part B, Children with Disabilities  | 169,090.96 |
| <b>479 IDEA Preschool</b>  |            |
| 4570 IDEA Preschool  | 6,315.00   |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | 178,386.42 |

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

| PRC Program Function Object                       | 2004 Value |
|---|------------|
| <b>237 5 Year Plan Facilitator</b>                |            |
| 465 Federal Miscellaneous Grants from OPI         |            |
| 24XX Support Services - School Administration     |            |
| 3XX Purchased Professional and Technical Services | 550.00     |
| <b>477 IDEA-B (Trans from Coop)</b>               |            |
| 456 IDEA, Part B, Children with Disabilities      |            |
| 1XXX Instruction                                  |            |
| 1XX Personal Services - Salaries                  | 45066.33   |
| 2XX Personal Services - Employee Benefits         | 10119.60   |
| 5XX Other Purchased Services                      | 2471.48    |
| 6XX Supplies and Materials                        | 121.00     |
| 21XX Support Services - Students                  |            |
| 1XX Personal Services - Salaries                  | 40005.14   |
| 2XX Personal Services - Employee Benefits         | 10923.73   |
| 3XX Purchased Professional and Technical Services | 20785.06   |
| 5XX Other Purchased Services                      | 1859.24    |
| 6XX Supplies and Materials                        | 12989.63   |
| 221X Improvement of Instruction Services          |            |
| 5XX Other Purchased Services                      | 6906.93    |
| 23XX Support Services - General Administration    |            |
| 5XX Other Purchased Services                      | 6902.00    |
| 24XX Support Services - School Administration     |            |
| 1XX Personal Services - Salaries                  | 6977.00    |





# Trustees' Financial Summary

FY2003-04

Submit ID: 9702-68049175

45 Sanders County

9702 Sanders County 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   |                 |
| 24XX Support Services - School Administration  |                 |
| 2XX Personal Services - Employee Benefits  | 550.69          |
| 5XX Other Purchased Services   | 917.16          |
| 25XX Support Services - Business   |                 |
| 5XX Other Purchased Services   | 635.94          |
| 26XX Operation and Maintenance of Plant Services   |                 |
| 4XX Purchased Property Services  | 1386.94         |
|  | 168,617.87      |
| <b>477 Subtotal</b>  |                 |
| <b>479 IDEA Preschool</b>  |                 |
| 457 IDEA Preschool   |                 |
| 21XX Support Services - Students   |                 |
| 1XX Personal Services - Salaries   | 2739.00         |
| 3XX Purchased Professional and Technical Services  | 3000.00         |
| 24XX Support Services - School Administration  |                 |
| 1XX Personal Services - Salaries   | 576.00          |
|  | 6,315.00        |
| <b>479 Subtotal</b>  |                 |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> | 0.00 175,482.87 |



# Trustees' Financial Summary

FY2003-04

Submit ID: 9702-68049175

45 Sanders County

9702 Sanders County Coop

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

|  |      |                |      |      |            |     |
|--|------|----------------|------|------|------------|-----|
| Beginning Fund Balance   |      |                |      |      | 491.90     | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      | 178,386.42 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      | 175,482.87 | (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)  |      |                |      |      | 3,395.45   | (5) |

### Project Reporter Summaries

| Project Reporter             | Revenues          | Expenditures      | Difference      |
|------------------------------|-------------------|-------------------|-----------------|
| 237 5 Year Plan Facilitator  | 2,980.46          | 550.00            | 2,430.46        |
| 477 IDEA-B (Trans from Coop) | 169,090.96        | 168,617.87        | 473.09          |
| 479 IDEA Preschool           | 6,315.00          | 6,315.00          | 0.00            |
| <b>Total</b>                 | <u>178,386.42</u> | <u>175,482.87</u> | <u>2,903.55</u> |



# Trustees' Financial Summary

FY2003-04

Submit ID: 9702-68049175

45 Sanders County

9702 Sanders County Coop

## 82 - Interlocal Agreement Fund

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

| PRC Revenue  |  | 2003 Value        | 2004 Value        |
|--|--|-------------------|-------------------|
| 1510   | Interest Earnings  | 934.38            | 1,161.04          |
| 1900   | Other Revenue from Local Sources   | 83.89             | 1,004.03          |
| 3233   | State Special Education - Direct Payments to Cooperatives                    | 99,176.25         | 100,728.62        |
| 5710   | Special Education Resources Transferred from Other School Districts or Coope | 104,261.00        | 97,305.93         |
| 6100   | Material Prior Period Revenue Adjustments                                    | 0.00              | 123.84            |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |  | <u>204,455.52</u> | <u>200,323.46</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                  | 50,919.06         | 62389.25          |
|  | 2XX Personal Services - Employee Benefits         | 5,049.69          | 4519.07           |
|  | 5XX Other Purchased Services                      | 2,287.83          | 372.20            |
|  | 6XX Supplies and Materials                        | 5,074.23          | 1664.26           |
|  | 21XX Support Services - Students                  |                   |                   |
|  | 1XX Personal Services - Salaries                  | 48,955.64         | 54054.57          |
|  | 2XX Personal Services - Employee Benefits         | 9,554.01          | 3507.30           |
|  | 3XX Purchased Professional and Technical Services | 7,008.59          | 1626.94           |
|  | 5XX Other Purchased Services                      | 2,601.31          | 55.97             |
|  | 6XX Supplies and Materials                        | 5,765.74          | 1411.79           |
|  | 221X Improvement of Instruction Services          |                   |                   |
|  | 5XX Other Purchased Services                      | 5,410.92          | 1078.24           |
|  | 23XX Support Services - General Administration    |                   |                   |
|  | 5XX Other Purchased Services                      | 3,440.75          | 1248.00           |
|  | 24XX Support Services - School Administration     |                   |                   |
|  | 1XX Personal Services - Salaries                  | 29,157.00         | 59968.00          |
|  | 5XX Other Purchased Services                      | 2,069.92          | 110.41            |
|  | 25XX Support Services - Business                  |                   |                   |
|  | 5XX Other Purchased Services                      | 472.20            | .00               |
|  | 26XX Operation and Maintenance of Plant Services  |                   |                   |
|  | 4XX Purchased Property Services                   | 1,257.02          | .00               |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |   | <u>179,023.91</u> | <u>192,006.00</u> |



# Trustees' Financial Summary

FY2003-04

Submit ID: 9702-68049175

45 Sanders County

9702 Sanders County Coop

## 82 - Interlocal Agreement Fund

### Schedule of Changes Worksheet

|  |      |                |      |      |            |     |
|--|------|----------------|------|------|------------|-----|
| Beginning Fund Balance   |      |                |      |      | 34,359.25  | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      | 200,323.46 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      | 192,006.00 | (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)  |      |                |      |      | 42,676.71  | (5) |



# Trustees' Financial Summary

FY2003-04

Submit ID: 9702-68049175

45 Sanders County

9702 Sanders County Coop

| <b>Fund</b> | <b>Account</b> | <b>Description</b>                                      | <b>2003<br/>Value</b> | <b>2004<br/>Value</b> |
|-------------|----------------|---|-----------------------|-----------------------|
| XX          | XXX 26XX       | 41X Energy Utility Services                             | 1.00                  | 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: 9702-68049175

45 Sanders County

9702 Sanders County 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<br>[(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<br>If f = 0 then c = reversion ELSE<br>If (e - f) is > 0, then [(e - f) * 0.75] = reversion | 0.00 |

### Note to District:

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

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

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

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

### Subsidiary Ledger

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

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

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



# Trustees' Financial Summary

FY2003-04

Submit ID: 9702-68049175

## 45 Sanders County

### 9702 Sanders County Coop

| Program       | Function | Object | Fund 01 | Fund 24 | Fund 25 | Fund 26 |      |
|---------------|----------|--------|---------|---------|---------|---------|------|
| 280           | 1XXX     | 1XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 1XXX     | 2XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 1XXX     | 3XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 1XXX     | 4XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 1XXX     | 5XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 1XXX     | 6XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 1XXX     | 7XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 21XX     | 1XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 21XX     | 2XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 21XX     | 3XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 21XX     | 4XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 21XX     | 5XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 21XX     | 6XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 21XX     | 7XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 221X     | 1XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 221X     | 2XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 221X     | 3XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 221X     | 4XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 221X     | 5XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 221X     | 6XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 221X     | 7XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 222X     | 1XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 222X     | 2XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 222X     | 3XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 222X     | 4XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 222X     | 5XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 222X     | 6XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 222X     | 7XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 24XX     | 1XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 24XX     | 2XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 24XX     | 3XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 24XX     | 4XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 24XX     | 5XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 24XX     | 6XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 24XX     | 7XX    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| 280           | 62XX     | 920    | 0.00    | 0.00    | 0.00    | 0.00    |      |
| <b>Totals</b> |          |        | 0.00    | 0.00    | 0.00    | 0.00    | 0.00 |



# Trustees' Financial Summary

FY2003-04

Submit ID: 9702-68049175

**45 Sanders County**

**9702 Sanders County 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: 9702-68049175

45 Sanders County

9702 Sanders County Coop

| <b>Governmental Activities:*</b>             | <b>Beginning<br/>Balance</b> | <b>Additions</b> | <b>Removals</b> | <b>Ending<br/>Balance</b> |
|--|------------------------------|------------------|-----------------|---------------------------|
| Machinery And Equipment                      | 34,780.00                    | 0.00             | 0.00            | 34,780.00                 |
| Totals at historical cost                    | 34,780.00                    | 0.00             | 0.00            | 34,780.00                 |
| Governmental activities, capital assets, net | 34,780.00                    | 0.00             | 0.00            | 34,780.00                 |

\* 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: 9702-68049175

45 Sanders County

9702 Sanders County Coop

|                                  | (a)                                | (b)                              | (c)                   | (d)                               | (e)   | (f)                                 | (h)                                    |
|----------------------------------|------------------------------------|----------------------------------|-----------------------|-----------------------------------|---|-------------------------------------|--|
|                                  | Beginning<br>Balance<br>(7/1/2003) | New Debt<br>& Other<br>Additions | Principal<br>Payments | Refunding<br>& Other<br>Reduction | Ending<br>Balance<br>(6/30/2004)<br>[a + b - c - d] | Current<br>Portion<br>Due<br>FY2005 | Long-Term<br>Portion<br>Due<br>FY2006- |
| <b>Governmental Activities *</b> |                                    |                                  |                       |                                   |   |                                     |  |
| Compensated Absences             | 6,539.00                           | 0.00                             | 0.00                  | 5,759.00                          | 780.00  | 0.00                                | 780.00                                 |
| Total Governmental Activity      |                                    |                                  |                       |                                   |   |                                     |  |
| Long-Term Liabilities            | 6,539.00                           | 0.00                             | 0.00                  | 5,759.00                          | 780.00  | 0.00                                | 780.00                                 |

\* 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.