



# Trustees' Financial Summary

FY2004-05

Submit ID: 0059-83996799

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** Russell Imlay

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

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

**County Superintendent** Jerry Scott

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

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

## Software

Accounting Package: Foxie Lady

For FY05 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 #
123	Jobs for Montana Graduates	STATE	0500591605	State
142	Advanced Placement	FEDERAL	0500594004	84.330C
143	Title II, Part D, Ed Technology	FEDERAL	0500596005	84.318
190	Misc. Revenue	LOCAL		
203	Vo Ed All Career & Tech Ed Programs	STATE	0500591604	State
204	Vo Ed All Career & Tech Ed Programs	STATE	0500591605	State
223	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A041132	84.358A
287	Title IV, Part A, Safe & Drug-Free	FEDERAL	0500591604	84.186A
288	Title IV, Part A, Safe & Drug-Free	FEDERAL	0500591605	84.186A
292	Title I Improving Basic Programs	FEDERAL	0500593105	84.010A
393	Title V, Part A, Innovative Programs	FEDERAL	0500593905	84.298
602	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0500591404	84.367
603	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0500591405	84.367
813	Vo Ed Carl D Perkins-Comp	FEDERAL	0500598105BG	84.048A
910	Budget Amendment			



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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)	317,156.81	111,980.48	89,530.54	1,966.45
02	Taxes Receivable - Real and Personal (120-149)	31,562.39	6,227.25	1,628.42	
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>348,719.20</b>	<b>118,207.73</b>	<b>91,158.96</b>	<b>1,966.45</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	46,178.74	702.58		
25	Deferred Revenue (680)	31,562.39	6,227.25	1,628.42	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>77,741.13</b>	<b>6,929.83</b>	<b>1,628.42</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	270,978.07	111,277.90	89,530.54	1,966.45
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>270,978.07</b>	<b>111,277.90</b>	<b>89,530.54</b>	<b>1,966.45</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>348,719.20</b>	<b>118,207.73</b>	<b>91,158.96</b>	<b>1,966.45</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)	6,850.38	47,604.44	20,560.17	10,402.30
02	Taxes Receivable - Real and Personal (120-149)	36.41			50.15
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		9,127.41	10.00	
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>6,886.79</b>	<b>56,731.85</b>	<b>20,570.17</b>	<b>10,452.45</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		256.79	2,618.39	
25	Deferred Revenue (680)	36.41		16,993.65	50.15
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>36.41</b>	<b>256.79</b>	<b>19,612.04</b>	<b>50.15</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			136.50	
48	Fund Balance for Budget (961-970)	6,850.38	56,475.06	821.63	10,402.30
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>6,850.38</b>	<b>56,475.06</b>	<b>958.13</b>	<b>10,402.30</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>6,886.79</b>	<b>56,731.85</b>	<b>20,570.17</b>	<b>10,452.45</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)	3,657.40			288.75
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>4,567.40</b>			<b>288.75</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)	4,567.40			288.75
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>4,567.40</b>			<b>288.75</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>4,567.40</b>			<b>288.75</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)	21.71	7.09		
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>21.71</b>	<b>7.09</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)	21.71	7.09		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>21.71</b>	<b>7.09</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>21.71</b>	<b>7.09</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	9,454.24		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)		313.41		
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	9,767.65		
<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)		313.41		
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>		313.41		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	.10	9,454.24		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	.10	9,454.24		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	.10	9,767.65		





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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)				
50	Invested in Capital Assets, Net of Related Debt				
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)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
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)	15,844.05		21,585.82	
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>	15,844.05		21,585.82	
<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)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	15,844.05		21,585.82	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	15,844.05		21,585.82	



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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)	122,192.54			
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>	122,192.54			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	122,192.54			
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	122,192.54			
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	122,192.54			



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



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		2,301.15		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		2,301.15		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		2,301.15		
35	<b>TOTAL LIABILITIES</b>		2,301.15		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		2,301.15		



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## 01 - General Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	557,988.55	431,582.44
1112 District Levy - Personal Property	6,895.99	4,300.86
1113 District Levy - Heavy Motor Vehicles	36.84	170.16
1114 District Levy - Pers Prop/Mobile Homes	6,198.51	3,947.04
1116 District Levy - Net and Gross Proceeds	48,618.05	47,464.06
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,678.20	14,326.73
1118 District Levy - Dept of Rev Tax Audit Receipts	80,491.33	67,452.92
1190 Penalties and Interest on Taxes	6,117.14	3,641.20
1510 Interest Earnings	3,399.93	6,303.81
1900 Other Revenue from Local Sources	1.42	291.57
3110 Direct State Aid	562,318.22	553,638.36
3115 State Spec Ed Allowable Cost Pymt to Districts	30,941.80	36,197.40
3120 State Guaranteed Tax Base Aid	26,330.70	19,944.75
3302 State Payment in Lieu of Taxes - FWP	1,562.11	1,480.44
3440 State HB20/SB417 Prop Tax Reimb	10,380.85	8,021.37
3444 State School Block Grant	71,669.41	72,214.10
3460 Montana Oil and Gas Tax	103,024.47	128,926.07
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,518,653.52</b>	<b>1,399,903.28</b>

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	425,578.84	469,556.03
2XX Personal Services - Employee Benefits	77,798.47	83,489.05
3XX Purchased Professional and Technical Services	10,942.45	11,851.21
4XX Purchased Property Services	1,023.70	497.82
5XX Other Purchased Services	4,886.33	914.75
6XX Supplies and Materials	33,902.96	27,457.88
21XX Support Services - Students		
1XX Personal Services - Salaries	34,305.60	36,454.56
2XX Personal Services - Employee Benefits	4,863.65	459.82
6XX Supplies and Materials	2,903.66	2,588.20
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	2,500.00	2,500.00
222X Educational Media Services		
1XX Personal Services - Salaries	38,395.08	39,742.08
2XX Personal Services - Employee Benefits	8,389.98	5,377.09
4XX Purchased Property Services	0.00	471.72



# Trustees' Financial Summary

FY2004-05

Submit ID: 0059-83996799

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	2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		5XX	Other Purchased Services	675.00	178.50
		6XX	Supplies and Materials	9,544.90	5446.05
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	60,872.37	66846.06
		2XX	Personal Services - Employee Benefits	8,938.45	9483.68
		3XX	Purchased Professional and Technical Services	3,113.76	40556.49
		5XX	Other Purchased Services	5,239.77	2625.01
		6XX	Supplies and Materials	7,871.47	5694.78
		8XX	Other Expenditures	625.00	50.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	50,458.18	62168.13
		2XX	Personal Services - Employee Benefits	11,390.89	9082.58
		5XX	Other Purchased Services	4,745.14	4990.33
		6XX	Supplies and Materials	3,538.83	3057.96
		8XX	Other Expenditures	0.00	355.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	25,953.15	27098.72
		2XX	Personal Services - Employee Benefits	2,373.29	2242.64
		3XX	Purchased Professional and Technical Services	9,297.40	11168.75
		5XX	Other Purchased Services	21,562.84	19856.33
		6XX	Supplies and Materials	7,208.06	6811.24
		8XX	Other Expenditures	4,082.50	4240.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	55,262.03	60540.51
		2XX	Personal Services - Employee Benefits	12,113.42	9555.95
		4XX	Purchased Property Services	97,552.09	82536.97
		5XX	Other Purchased Services	325.00	328.50
		6XX	Supplies and Materials	25,330.55	20138.98
		7XX	Property and Equipment Acquisition	0.00	1976.24
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	65,717.51	64093.25
		2XX	Personal Services - Employee Benefits	13,149.56	11041.09
		5XX	Other Purchased Services	50.00	91.94
		6XX	Supplies and Materials	3,483.50	1198.08
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	2,806.69	2723.52





# Trustees' Financial Summary

FY2004-05

Submit ID: 0059-83996799

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	2004 Value	2005 Value
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	56,132.08	59165.40
		2XX	Personal Services - Employee Benefits	11,598.50	9644.34
		6XX	Supplies and Materials	2,938.53	7414.19
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	21,194.70	23825.26
		2XX	Personal Services - Employee Benefits	0.00	325.54
		5XX	Other Purchased Services	4,480.25	2984.13
		6XX	Supplies and Materials	3,665.53	1336.46
		8XX	Other Expenditures	483.50	831.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	39,904.49	43183.87
		2XX	Personal Services - Employee Benefits	0.00	533.15
		3XX	Purchased Professional and Technical Services	450.00	500.00
		5XX	Other Purchased Services	10,154.44	9273.14
		6XX	Supplies and Materials	10,238.55	1047.02
		8XX	Other Expenditures	3,300.00	2300.00
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	5,675.88	5675.88
		4XX	Purchased Property Services	1,060.09	.00
		6XX	Supplies and Materials	16,038.61	14978.32
999	Undistributed				
	9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	514.46	.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	217.11	.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	408.76	.00
<b>910</b>	<b>Budget Amendment</b>				
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
		7XX	Property and Equipment Acquisition	0.00	46250.00



# Trustees' Financial Summary

FY2004-05

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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	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,347,227.55	1,455,420.65

### Schedule of Changes Worksheet

Beginning Fund Balance	330,351.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,399,903.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,455,420.65	(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                      3,856.02                      (4b)	-3,856.02	
		-3,856.02 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		270,978.07 (5)



# Trustees' Financial Summary

FY2004-05

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05 Carbon County

0059 Bridger K-12 Schools

## 10 - Transportation Fund

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

PRC Revenue		2004 Value	2005 Value
1111	District Levy - Real Property	55,917.78	106,156.06
1112	District Levy - Personal Property	672.48	647.13
1113	District Levy - Heavy Motor Vehicles	3.65	41.65
1114	District Levy - Pers Prop/Mobile Homes	652.23	694.93
1116	District Levy - Net and Gross Proceeds	4,800.65	11,617.40
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	279.16	0.00
1118	District Levy - Dept of Rev Tax Audit Receipts	7,948.36	16,509.85
1190	Penalties and Interest on Taxes	630.01	528.27
1510	Interest Earnings	126.57	1,326.18
2220	County On-Schedule Trans Reimb	11,801.53	13,387.52
3210	State On-Schedule Trans Reimb	12,583.96	13,059.28
3302	State Payment in Lieu of Taxes - FWP	73.59	0.00
3440	State HB20/SB417 Prop Tax Reimb	470.11	425.62
3444	State School Block Grant	1,549.13	1,560.90
3445	State Combined Fund School Block Grant	2,839.70	0.00
3460	Montana Oil and Gas Tax	10,767.94	22,266.92
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>111,116.85</b>	<b>188,221.71</b>

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	24,975.76	20145.83
2XX	Personal Services - Employee Benefits	4,606.02	2240.19
25XX	Support Services - Business		
1XX	Personal Services - Salaries	9,408.77	11517.76
2XX	Personal Services - Employee Benefits	702.36	678.96
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	4,607.63	4140.63
2XX	Personal Services - Employee Benefits	1,266.21	989.15
4XX	Purchased Property Services	4,549.51	7728.06
5XX	Other Purchased Services	284.59	87.41
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	23,284.23	22723.34
2XX	Personal Services - Employee Benefits	0.00	936.64
4XX	Purchased Property Services	7,696.90	6351.92
5XX	Other Purchased Services	8,870.17	9883.60
6XX	Supplies and Materials	4,743.46	14613.10



# Trustees' Financial Summary

FY2004-05

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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	2004 Value	2005 Value
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	955.59	.00
5XX Other Purchased Services	0.00	876.75
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	95,951.20	102,913.34

### Schedule of Changes Worksheet

Beginning Fund Balance	25,969.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	188,221.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	102,913.34	(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)	111,277.90	(5)



# Trustees' Financial Summary

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0059 Bridger K-12 Schools

## 11 - Bus Depreciation Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	362.31	30,388.84
1112 District Levy - Personal Property	20.86	188.31
1113 District Levy - Heavy Motor Vehicles	0.00	12.18
1114 District Levy - Pers Prop/Mobile Homes	9.11	155.64
1116 District Levy - Net and Gross Proceeds	0.00	3,398.22
1118 District Levy - Dept of Rev Tax Audit Receipts	0.00	4,829.28
1190 Penalties and Interest on Taxes	96.59	131.25
1510 Interest Earnings	2,139.19	1,522.00
1900 Other Revenue from Local Sources	0.00	885.00
3440 State HB20/SB417 Prop Tax Reimb	422.76	442.00
3460 Montana Oil and Gas Tax	0.00	4,675.66
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>3,050.82</b>	<b>46,628.38</b>

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	153,621.91	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>153,621.91</b>	<b>0.00</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	126,870.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	46,628.38	(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	83,968.00	(4b)
	-83,968.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	89,530.54	(5)



# Trustees' Financial Summary

FY2004-05

Submit ID: 0059-83996799

05 Carbon County

0059 Bridger K-12 Schools

## 12 - School Food Services Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	17.79	10.07
1611 National School Lunch Program	22,294.25	23,178.60
1632 Daily Adult Sales	2,177.00	1,893.00
3220 State Food Services Match	0.00	205.39
4550 Federal Child Nutrition	26,954.70	22,213.95
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	51,443.74	47,501.01

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

PRC Program Function Object	2004 Value	2005 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	32,031.69	26560.79
2XX Personal Services - Employee Benefits	6,487.90	4145.74
5XX Other Purchased Services	0.00	37.50
6XX Supplies and Materials	16,599.65	15300.06
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	55,119.24	46,044.09

## Schedule of Changes Worksheet

Beginning Fund Balance	509.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	47,501.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	46,044.09	(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)		1,966.45 (5)



# Trustees' Financial Summary

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0059 Bridger K-12 Schools

## 13 - Tuition Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	385.17	53.93
1112 District Levy - Personal Property	625.82	26.02
1113 District Levy - Heavy Motor Vehicles	0.02	0.00
1114 District Levy - Pers Prop/Mobile Homes	43.83	6.62
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	34.14	0.00
1190 Penalties and Interest on Taxes	88.33	19.84
1510 Interest Earnings	73.86	131.75
3440 State HB20/SB417 Prop Tax Reimb	81.00	0.00
3460 Montana Oil and Gas Tax	584.94	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,917.11</b>	<b>238.16</b>

### Schedule of Changes Worksheet

Beginning Fund Balance		6,612.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		238.16	(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)		6,850.38	(5)



# Trustees' Financial Summary

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## 14 - Retirement Fund

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	888.82	1,266.49
2240	County Retirement Distribution	153,727.91	126,278.21
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>154,616.73</u>	<u>127,544.70</u>

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	63,291.66	79144.84
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	5,059.68	5282.26
222X Educational Media Services		
2XX Personal Services - Employee Benefits	5,524.50	5723.22
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	12,924.49	13300.88
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	7,450.65	9262.07
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	5,116.99	5588.91
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	8,699.84	9371.54
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,574.20	2558.54
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	9,696.43	9022.28
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	8,434.52	8700.17
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	298.09	412.78
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	3,162.70	3409.15





# Trustees' Financial Summary

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## 14 - Retirement Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
710	School Sponsored		Extracurricular Activities		
720	School Sponsored		Athletics		
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	4,346.65	4698.39
910	Food Services				
	31XX		Food Services		
		2XX	Personal Services - Employee Benefits	4,586.63	3816.40
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>141,167.03</u>	<u>160,291.43</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					89,221.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					127,544.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					160,291.43	(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)					56,475.06	(5)



# Trustees' Financial Summary

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0059 Bridger K-12 Schools

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
<b>123 Jobs for Montana Graduates</b>	
3290 State - Other State Grants	3,000.00
<b>142 Advanced Placement</b>	
4290 Title I, Part G, Advanced Placement	688.00
<b>143 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	2,831.00
<b>190 Misc. Revenue</b>	
1900 Other Revenue from Local Sources	0.67
5700 Resources Transferred from Other School Districts or Cooperatives	5,498.62
<b>190 Subtotal</b>	5,499.29
<b>204 Vo Ed All Career &amp; Tech Ed Programs</b>	
3900 State Career & Technical Ed Entitlement	3,701.00
<b>223 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	1,335.97
<b>287 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	327.62
<b>288 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	2,111.24
<b>292 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	68,536.25
<b>393 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	1,624.93
<b>602 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	3,477.71
<b>603 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	13,846.93
<b>813 Vo Ed Carl D Perkins-Comp</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	4,867.54
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	111,847.48

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

PRC Program Function Object	2005 Value
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# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
<b>123 Jobs for Montana Graduates</b>	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	25.00
2XX Personal Services - Employee Benefits	1.97
6XX Supplies and Materials	2173.44
	2,200.41
<b>123 Subtotal</b>	
<b>142 Advanced Placement</b>	
429 Title I, Part G, Advanced Placement	
1XXX Instruction	
6XX Supplies and Materials	688.00
<b>143 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	2831.00
<b>190 Misc. Revenue</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
6XX Supplies and Materials	5498.62
<b>204 Vo Ed All Career &amp; Tech Ed Programs</b>	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	2955.11
394 State Career & Technical Ed Entitlement - Family & Cons	
1XXX Instruction	
6XX Supplies and Materials	724.52
	3,679.63
<b>204 Subtotal</b>	
<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	
6XX Supplies and Materials	1335.97



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
<b>287 Title IV, Part A, Safe &amp; Drug-Free</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	327.62
<b>288 Title IV, Part A, Safe &amp; Drug-Free</b>	
434 Title IV, Part B, 21st Century Community Learning Center	
1XXX Instruction	
6XX Supplies and Materials	2111.24
<b>292 Title I Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	47849.31
2XX Personal Services - Employee Benefits	14265.24
6XX Supplies and Materials	11522.03
<b>292 Subtotal</b>	73,636.58
<b>393 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	1624.93
<b>602 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
2XX Personal Services - Employee Benefits	1615.99
5XX Other Purchased Services	771.30
6XX Supplies and Materials	1090.42
<b>602 Subtotal</b>	3,477.71
<b>603 Title II, Part A, Teacher/Principal Train/Recruit</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	3738.40
2XX Personal Services - Employee Benefits	573.25
6XX Supplies and Materials	4434.95



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
<b>603 Subtotal</b>	8,746.60
<b>813 Vo Ed Carl D Perkins-Comp</b>	
452 Carl Perkins (Federal Vo-Ed) - Competitive	
1XXX Instruction	
6XX Supplies and Materials	4732.54
8XX Other Expenditures	135.00
<b>813 Subtotal</b>	4,867.54
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      111,025.85



# Trustees' Financial Summary

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05 Carbon County

0059 Bridger K-12 Schools

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						1,857.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						111,847.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						111,025.85	(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	136.50	Less Last Year	1,857.17	(4b)		-1,720.67	
						-1,720.67	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						958.13	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
123 Jobs for Montana Graduates	3,000.00	2,200.41	799.59
142 Advanced Placement	688.00	688.00	0.00
143 Title II, Part D, Ed Technology	2,831.00	2,831.00	0.00
190 Misc. Revenue	5,499.29	5,498.62	0.67
204 Vo Ed All Career & Tech Ed Programs	3,701.00	3,679.63	21.37
223 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	1,335.97	1,335.97	0.00
287 Title IV, Part A, Safe & Drug-Free	327.62	327.62	0.00
288 Title IV, Part A, Safe & Drug-Free	2,111.24	2,111.24	0.00
292 Title I Improving Basic Programs	68,536.25	73,636.58	-5,100.33
393 Title V, Part A, Innovative Programs	1,624.93	1,624.93	0.00
602 Title II, Part A, Teacher/Principal Train/Recruit	3,477.71	3,477.71	0.00
603 Title II, Part A, Teacher/Principal Train/Recruit	13,846.93	8,746.60	5,100.33
813 Vo Ed Carl D Perkins-Comp	4,867.54	4,867.54	0.00
<b>Total</b>	<u>111,847.48</u>	<u>111,025.85</u>	<u>821.63</u>



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## 17 - Adult Education Fund

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

PRC Revenue	2004 Value	2005 Value
1111 District Levy - Real Property	1,363.36	82.92
1112 District Levy - Personal Property	18.89	35.67
1113 District Levy - Heavy Motor Vehicles	0.02	0.00
1114 District Levy - Pers Prop/Mobile Homes	60.21	7.90
1190 Penalties and Interest on Taxes	119.48	26.23
1340 Fees for Adult Education	480.00	450.00
1510 Interest Earnings	179.21	236.17
3440 State HB20/SB417 Prop Tax Reimb	170.29	73.45
3460 Montana Oil and Gas Tax	814.90	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>3,206.36</b>	<b>912.34</b>

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

PRC Program Function Object	2004 Value	2005 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	2,458.81	2994.81
3XX Purchased Professional and Technical Services	375.00	225.00
6XX Supplies and Materials	746.63	359.81
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>3,580.44</b>	<b>3,579.62</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	13,069.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	912.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,579.62	(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)	10,402.30	(5)



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## 18 - Traffic Education Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	38.32	69.42
1982 Summer Session - Driver's Education Fees	2,275.00	0.00
3260 State Driver's Education Reimbursement	1,031.15	1,088.55
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,344.47	1,157.97

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,567.00	.00
4XX Purchased Property Services	250.00	.00
6XX Supplies and Materials	243.15	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,060.15	0.00

### Schedule of Changes Worksheet

Beginning Fund Balance	3,409.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,157.97	(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)	4,567.40	(5)





# Trustees' Financial Summary

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## 21 - Compensated Absence Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	69.34	109.55
6100 Material Prior Period Revenue Adjustments	514.46	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	583.80	109.55

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	5372.65
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	404.60	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	404.60	5,372.65

### Schedule of Changes Worksheet

Beginning Fund Balance	5,551.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	109.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,372.65	(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
Ending Fund Balance (1 + 2 - 3 + 4)	288.75	(5)



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## 28 - Technology Fund

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

PRC Revenue		2004 Value	2005 Value
1510	Interest Earnings	25.21	18.64
3281	State Technology Aid	0.00	5,275.29
4650	Federal Miscellaneous Grants from OPI	2,968.62	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>2,993.83</u>	<u>5,293.93</u>

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	3XX Purchased Professional and Technical Services	0.00	5000.00
	6XX Supplies and Materials	0.00	3266.05
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>0.00</u>	<u>8,266.05</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				2,993.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				5,293.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				8,266.05	(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)					21.71 (5)



# Trustees' Financial Summary

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## 29 - Flexibility Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	3.01	17.09
3445 State Combined Fund School Block Grant	0.00	2,861.28
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3.01	2,878.37

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	5,611.31	3028.14
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	5,611.31	3,028.14

## Schedule of Changes Worksheet

Beginning Fund Balance	156.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,878.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,028.14	(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)		7.09 (5)



# Trustees' Financial Summary

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## 50 - Debt Service Fund

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

PRC Revenue		2004 Value	2005 Value
1111	District Levy - Real Property	17,137.60	323.29
1112	District Levy - Personal Property	215.91	9.01
1113	District Levy - Heavy Motor Vehicles	1.17	0.00
1114	District Levy - Pers Prop/Mobile Homes	153.30	44.23
1116	District Levy - Net and Gross Proceeds	1,584.07	0.00
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	70.06	0.00
1118	District Levy - Dept of Rev Tax Audit Receipts	2,622.76	0.00
1190	Penalties and Interest on Taxes	130.56	29.07
1510	Interest Earnings	118.21	11.09
3302	State Payment in Lieu of Taxes - FWP	24.28	0.00
3440	State HB20/SB417 Prop Tax Reimb	359.75	76.66
3460	Montana Oil and Gas Tax	2,650.95	2,072.98
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>25,068.62</u>	<u>2,566.33</u>

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

PRC Program Function Object		2004 Value	2005 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	18,000.00	.00
	850 Interest on Debt	1,143.97	.00
999	Undistributed		
9999	Undistributed		
	971 Residual Equity Transfers Out	0.00	8427.71
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>19,143.97</u>	<u>8,427.71</u>



# Trustees' Financial Summary

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## 50 - Debt Service Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						5,861.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,566.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						8,427.71	(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)						0.00	(5)



# Trustees' Financial Summary

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## 60 - Building Fund

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	0.10	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.10	0.00

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

PRC Program Function Object	2004 Value	2005 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	2,132.59	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,132.59	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance	0.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(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)	0.10	(5)



# Trustees' Financial Summary

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## 61 - Building Reserve Fund

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

PRC Revenue		2004 Value	2005 Value
1111	District Levy - Real Property	0.00	266.63
1112	District Levy - Personal Property	0.00	68.41
1114	District Levy - Pers Prop/Mobile Homes	0.00	14.32
1190	Penalties and Interest on Taxes	0.00	43.07
1510	Interest Earnings	0.00	157.61
1900	Other Revenue from Local Sources	0.00	7.36
3440	State HB20/SB417 Prop Tax Reimb	0.00	469.13
9710	Residual Equity Transfers In	0.00	8,427.71
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>0.00</u>	<u>9,454.24</u>

### Schedule of Changes Worksheet

Beginning Fund Balance				0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				9,454.24	(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
Ending Fund Balance (1 + 2 - 3 + 4)				0.00	(4)
				9,454.24	(5)



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

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

PRC Revenue	2004 Value	2005 Value
1510 Interest Earnings	301.79	570.86
1530 Net Increase (Decrease) in the Fair Value of Investments	-158.78	-140.67
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	143.01	430.19

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

PRC Program Function Object	2004 Value	2005 Value
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	500.00	1454.54
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	500.00	1,454.54

## Schedule of Changes Worksheet

Beginning Fund Balance	16,868.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	430.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,454.54	(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)	15,844.05	(5)





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## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2004 Value	2005 Value
1700 Student Extracurricular Activity Receipts	68,097.70	74,360.54
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	68,097.70	74,360.54

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

PRC Program Function Object	2004 Value	2005 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	78,932.61	78,147.37
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	78,932.61	78,147.37

## Schedule of Changes Worksheet

Beginning Fund Balance	25,372.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	74,360.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	78,147.37	(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)	21,585.82	(5)



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Fund	Account	Description	2004 Value	2005 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	0.00	54,506.05
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	59,165.40
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	0.00	570,800.40
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	13,876.23
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	420.90
XX	XXX 26XX	41X Energy Utility Services	52,685.91	58,203.10
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	24,763.15
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	24,763.15

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,253.11
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	35,658.51
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	79,147.88
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

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

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

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

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

### Subsidiary Ledger

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

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

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



# Trustees' Financial Summary

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### 0059 Bridger K-12 Schools

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	64,093.25	0.00	0.00	0.00	
280	1XXX	2XX	11,041.09	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	91.94	0.00	0.00	0.00	
280	1XXX	6XX	1,198.08	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	2,723.52	0.00	0.00	0.00	
<b>Totals</b>			79,147.88	0.00	0.00	0.00	79,147.88



# Trustees' Financial Summary

FY2004-05

Submit ID: 0059-83996799

**05 Carbon County**

**0059 Bridger K-12 Schools**

*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 FY05.*



# Trustees' Financial Summary

FY2004-05

Submit ID: 0059-83996799

05 Carbon County

0059 Bridger K-12 Schools

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	0.00	903.00	0.00	903.00
Buildings	0.00	1,344,005.00	0.00	1,344,005.00
Machinery And Equipment	75,138.00	331,618.00	0.00	406,756.00
Totals at historical cost	75,138.00	1,676,526.00	0.00	1,751,664.00
Less Accumulated depreciation for:				
Building Accum	0.00	544,003.00	0.00	544,003.00
Machinery And Equipment Accum	0.00	178,610.00	0.00	178,610.00
Total accumulated depreciation	0.00	722,613.00	0.00	722,613.00
Governmental activities, capital assets, net	75,138.00	953,913.00	0.00	1,029,051.00

\* 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.

<b>Depreciation by Function for FY2005</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>
Instruction (1XXX)	19,208.00	0.00
Support Services Students (21XX)	597.00	0.00
Support Services Staff (22XX)	1,024.00	0.00
General Administration (23XX)	581.00	0.00
School Administration (24XX)	787.00	0.00
Financial Administration (25XX)	1,134.00	0.00
Operations and Maintenance (26XX)	2,569.00	0.00
Transportation (27XX)	19,196.00	0.00
Food Service (31XX)	1,371.00	0.00
Extracurricular (34XX, 35XX)	13,435.00	0.00
Total Depreciation for FY2005	59,902.00	0.00



# Trustees' Financial Summary

FY2004-05

Submit ID: 0059-83996799

05 Carbon County

0059 Bridger K-12 Schools

	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2004)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2005) [a + b - c - d]	Current Portion Due FY2006	Long-Term Portion Due FY2007-
<b>Governmental Activities *</b>							
Compensated Absences	5,731.05	34,378.70	0.00	15,656.79	24,452.96	2,445.30	22,007.66
Other	0.00	12,321.97	0.00	0.00	12,321.97	5,502.00	6,819.97
Total Governmental Activity							
Long-Term Liabilities	5,731.05	46,700.67	0.00	15,656.79	36,774.93	7,947.30	28,827.63

\* 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.