Trustees' Financial Summary

FY2004-05

Submit ID: 0893-96449963

50 Teton County

0893 Dutton 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 Phone #:

(Signature) (Date)

Chair, Board of Trustees

(Signature) (Date)

County Superintendent John Maloney

(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 #
145	Title II Part A	FEDERAL	5008931405	84.367
165	Title IV, Part A, Safe & Drug-Free	FEDERAL	5008931605	84.186A
315	Title I, Part A, Improving Basic Programs	FEDERAL	5008933105	84.010A
395	Title V, Part A, Innovative Programs	FEDERAL	5008933905	84.298
405	Advanced Placement	FEDERAL	500893405	84.330C
455	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	s358a031183	84.358A
501	Gifted and Talented	STATE	5008931304	State
502	Jobs for Montana Graduates	STATE	state	State
503	Vo Ed Agriculture	STATE	state	State
504	Vo Ed Business/Marketing	STATE	state	State
505	Spec Ed Resource Transfer	LOCAL		
506	LOCAL DONATION	LOCAL	LOCAL	
605	Title II, Part D, Ed Technology	FEDERAL	5008936005	84.318
775	IDEA Part B	FEDERAL	FEDERAL	84.027
815	Vo Ed Carl Perkins Basic Grant	FEDERAL	5008938105BG	84.048A
950	Budget Transfer			

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	ASSETS, LIABILITIES, AND FUND BALANCE	GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	148,865.27	12,236.23	193,570.09	13,306.87
02	Taxes Receivable - Real and Personal (120-149)	34,742.56	1,478.52	1,798.33	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	183,607.83	13,714.75	195,368.42	13,306.87
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	34,742.56	1,478.52	1,798.33	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	34,742.56	1,478.52	1,798.33	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	148,865.27	12,236.23	193,570.09	13,306.87
52	TOTAL FUND BALANCE/EQUITY	148,865.27	12,236.23	193,570.09	13,306.87
53	TOTAL LIABILITIES AND FUND BALANCE	183,607.83	13,714.75	195,368.42	13,306.87

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0893 Dutton K-12 Schools

	ASSETS, LIABILITIES, AND FUND BALANCE	TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		44,608.34	5,246.14	4,327.67
02	Taxes Receivable - Real and Personal (120-149)				115.43
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			67.32	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		44,608.34	5,313.46	4,443.10
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				115.43
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				115.43
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		44,608.34	5,313.46	4,327.67
52	TOTAL FUND BALANCE/EQUITY		44,608.34	5,313.46	4,327.67
53	TOTAL LIABILITIES AND FUND BALANCE		44,608.34	5,313.46	4,443.10

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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,623.28		971.56	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,190.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	6,813.28		971.56	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	6,813.28		971.56	
52	TOTAL FUND BALANCE/EQUITY	6,813.28		971.56	
53	TOTAL LIABILITIES AND FUND BALANCE	6,813.28		971.56	

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

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0893 Dutton K-12 Schools

	ASSETS, LIABILITIES, AND FUND BALANCE	TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,441.11	24,274.60		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,441.11	24,274.60		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	2,441.11	24,274.60		
52	TOTAL FUND BALANCE/EQUITY	2,441.11	24,274.60		
53	TOTAL LIABILITIES AND FUND BALANCE	2,441.11	24,274.60		

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	ASSETS, LIABILITIES, AND FUND BALANCE	BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/ PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		68,028.08		
02	Taxes Receivable - Real and Personal (120-149)		235.83		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		68,263.91		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		235.83		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		235.83		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		68,028.08		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		68,028.08		
53	TOTAL LIABILITIES AND FUND BALANCE		68,263.91		

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

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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			5,121.99	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			5,121.99	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			5,121.99	
53	TOTAL LIABILITIES AND FUND BALANCE			5,121.99	

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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	15,201.11		39,630.21	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	15,201.11		39,630.21	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY	15,201.11		39,630.21	
53	TOTAL LIABILITIES AND FUND BALANCE	15,201.11		39,630.21	

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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	33,184.17	33,593.63		22,384.17
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	33,184.17	33,593.63		22,384.17
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	33,184.17	33,593.63		
24	Other Current Liabilities (621-679)				22,384.17
35	TOTAL LIABILITIES	33,184.17	33,593.63		22,384.17
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	33,184.17	33,593.63		22,384.17

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

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

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01 - General Fund

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

PRC	Revenue	2004 Value	2005 Value
1110	District Tax Levy	396,409.74	334,443.78
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	43,833.67
1190	Penalties and Interest on Taxes	2,093.58	4,805.68
1510	Interest Earnings	4,843.96	1,568.75
3110	Direct State Aid	358,931.48	380,813.66
3115	State Spec Ed Allowable Cost Pymt to Districts	16,830.30	18,735.41
3120	State Guaranteed Tax Base Aid	52,470.98	56,143.20
3440	State HB20/SB417 Prop Tax Reimb	17,907.60	13,216.82
3444	State School Block Grant	68,725.44	69,247.75
3460	Montana Oil and Gas Tax	531.67	2,998.56
6100	Material Prior Period Revenue Adjustments	1,105.64	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		919,850.39	925,807.28

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	333,497.86	363369.40
			2XX Personal Services - Employee Benefits	86,075.78	71346.49
			3XX Purchased Professional and Techical Services	987.00	497.50
			4XX Purchased Property Services	1,930.94	937.60
			5XX Other Purchased Services	2,203.74	2633.04
			6XX Supplies and Materials	29,864.79	9303.85
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	14,142.16	18234.80
			2XX Personal Services - Employee Benefits	2,695.22	3258.79
			5XX Other Purchased Services	520.13	754.41
			6XX Supplies and Materials	993.28	937.12
		222X	Educational Media Services		
			1XX Personal Services - Salaries	6,039.63	7417.71
			2XX Personal Services - Employee Benefits	1,547.33	1757.43
			6XX Supplies and Materials	3,548.18	5002.44
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	34,810.80	25846.73
			2XX Personal Services - Employee Benefits	3,398.11	514.30
			3XX Purchased Professional and Techical Services	1,006.35	269.00
			4XX Purchased Property Services	165.00	.00
			5XX Other Purchased Services	6,356.85	7661.01
			6XX Supplies and Materials	6,569.95	6169.05

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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				
		23XX	Support Services - General Administration			
			810	Dues and Fees	0.00	2985.00
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	31,949.71	25559.21
			2XX	Personal Services - Employee Benefits	7,262.65	3635.70
			5XX	Other Purchased Services	2,369.12	29.50
			6XX	Supplies and Materials	2,571.85	321.45
			810	Dues and Fees	526.50	.00
		25XX	Support Services - Business			
			1XX	Personal Services - Salaries	19,583.23	23904.09
			2XX	Personal Services - Employee Benefits	5,766.26	5220.89
			3XX	Purchased Professional and Techical Services	2,916.70	3490.33
			4XX	Purchased Property Services	0.00	152.00
			5XX	Other Purchased Services	649.15	75.32
			6XX	Supplies and Materials	2,762.66	3137.10
			810	Dues and Fees	75.00	.00
		26XX	Operation and Maintenance of Plant Services			
			1XX	Personal Services - Salaries	48,366.22	53868.82
			2XX	Personal Services - Employee Benefits	8,290.16	9357.59
			3XX	Purchased Professional and Techical Services	2,837.65	1621.60
			4XX	Purchased Property Services	44,367.78	69242.35
			5XX	Other Purchased Services	12,031.18	14602.31
			6XX	Supplies and Materials	13,522.77	11889.88
			7XX	Property and Equipment Acquisition	10,632.00	.00
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	29,724.22	23166.51
			2XX	Personal Services - Employee Benefits	4,331.59	3741.77
			5XX	Other Purchased Services	0.00	75.00
			6XX	Supplies and Materials	471.17	33.30
		62XX	Resources Transferred to Other School Districts or Cooper			
			920	Resources Transferred to Other School Districts or Cooper	1,551.78	1682.60
	360	State Gifted & Talented Reimbursement				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	1.27	.00
			5XX	Other Purchased Services	1,124.36	917.00
			6XX	Supplies and Materials	78.18	.00

Trustees' Financial Summary

FY2004-05 **Submit ID: 0893-96449963**

50 Teton County

0893 Dutton 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	56,640.84	43252.85
			2XX Personal Services - Employee Benefits	12,521.32	9565.72
			4XX Purchased Property Services	0.00	27.70
			6XX Supplies and Materials	494.51	289.71
	710	School Sponsored Extracurricular Activities			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	983.05	1673.75
			2XX Personal Services - Employee Benefits	50.96	69.94
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	6,821.62	7331.10
			2XX Personal Services - Employee Benefits	51.79	31.93
			5XX Other Purchased Services	5,070.75	1186.61
			6XX Supplies and Materials	1,898.18	1027.35
			810 Dues and Fees	0.00	2350.00
	720	School Sponsored Athletics			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	2,531.15	2187.50
			2XX Personal Services - Employee Benefits	126.10	87.99
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	16,537.89	16738.46
			2XX Personal Services - Employee Benefits	66.51	54.34
			5XX Other Purchased Services	4,167.25	200.00
			6XX Supplies and Materials	2,672.04	4773.81
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	22,339.39	18181.88
			2XX Personal Services - Employee Benefits	1,065.03	787.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				924,154.64	894,438.20

Trustees' Financial Summary

FY2004-05

Submit ID: 0893-96449963

50 Teton County

0893 Dutton K-12 Schools

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance						124,751.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						925,807.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						894,438.20	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	7,254.96	(4b)	-7,254.96		
						-7,254.96	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						148,865.27	(5)

Trustees' Financial Summary

FY2004-05 **Submit ID: 0893-96449963**

50 Teton County

0893 Dutton K-12 Schools

10 - Transportation Fund

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

PRC	Revenue	2004 Value	2005 Value
1110	District Tax Levy	11,131.17	22,490.51
1190	Penalties and Interest on Taxes	53.20	174.04
1510	Interest Earnings	820.43	258.00
1900	Other Revenue from Local Sources	0.00	5,078.14
2220	County On-Schedule Trans Reimb	30,366.37	20,728.25
3210	State On-Schedule Trans Reimb	30,366.38	20,728.25
3440	State HB20/SB417 Prop Tax Reimb	510.76	819.32
3444	State School Block Grant	871.89	878.52
3460	Montana Oil and Gas Tax	14.13	147.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		74,134.33	71,302.40

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	15,933.40	14414.40
			2XX Personal Services - Employee Benefits	2,940.58	6050.35
			3XX Purchased Professional and Techical Services	306.70	.00
			5XX Other Purchased Services	34.50	.00
			6XX Supplies and Materials	0.00	203.26
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	5,823.96	6714.97
			2XX Personal Services - Employee Benefits	1,358.29	1317.74
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	24,904.08	18539.33
			2XX Personal Services - Employee Benefits	1,513.03	784.71
			3XX Purchased Professional and Techical Services	87.25	61.25
			4XX Purchased Property Services	10,179.79	6139.78
			5XX Other Purchased Services	6,505.23	6918.35
			6XX Supplies and Materials	11,417.85	11236.86
950	**Budget Transfer**				
	999	Undistributed			
		9999	Undistributed		
			971 Residual Equity Transfers Out	0.00	15000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				81,004.66	87,381.00

Trustees' Financial Summary

FY2004-05

Submit ID: 0893-96449963

50 Teton County

0893 Dutton K-12 Schools

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						28,314.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						71,302.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						87,381.00	(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)						12,236.23	(5)

Trustees' Financial Summary

FY2004-05 **Submit ID: 0893-96449963**

50 Teton County

0893 Dutton K-12 Schools

11 - Bus Depreciation Fund

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

PRC	Revenue	2004 Value	2005 Value
1110	District Tax Levy	10,357.22	29,282.40
1190	Penalties and Interest on Taxes	48.49	181.39
1510	Interest Earnings	5,832.32	2,770.03
3440	State HB20/SB417 Prop Tax Reimb	486.16	1,080.17
3460	Montana Oil and Gas Tax	12.00	181.58
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16,736.19	33,495.57

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	65,031.45	.00
			Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	65,031.45	0.00

Schedule of Changes Worksheet

Beginning Fund Balance						160,074.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						33,495.57	(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)						193,570.09	(5)

Trustees' Financial Summary

FY2004-05 **Submit ID: 0893-96449963**

50 Teton County

0893 Dutton 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	144.14	118.95
1611	National School Lunch Program	12,257.25	12,068.25
1613	Special Milk Program	399.40	462.25
1632	Daily Adult Sales	3,263.25	3,177.00
1634	Daily Ala Carte Sales	828.16	527.47
1900	Other Revenue from Local Sources	5.00	0.00
3220	State Food Services Match	70.55	149.08
4550	Federal Child Nutrition	15,645.34	17,381.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		32,613.09	33,884.92

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	43.08	5865.02
			2XX Personal Services - Employee Benefits	8.89	108.25
			3XX Purchased Professional and Techical Services	132.87	130.00
			4XX Purchased Property Services	1,836.41	67.28
			5XX Other Purchased Services	0.00	149.91
			6XX Supplies and Materials	33,970.48	16571.11
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				35,991.73	22,891.57

Trustees' Financial Summary

FY2004-05

Submit ID: 0893-96449963

50 Teton County

0893 Dutton K-12 Schools

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance						2,313.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						33,884.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						22,891.57	(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)						13,306.87	(5)

Trustees' Financial Summary

FY2004-05 **Submit ID: 0893-96449963**

50 Teton County

0893 Dutton K-12 Schools

14 - Retirement Fund

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

PRC	Revenue	2004 Value	2005 Value
1510	Interest Earnings	1,222.48	509.46
2240	County Retirement Distribution	104,400.00	108,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		105,622.48	108,509.46

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	51,634.04	55382.08
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	2,173.29	2772.66
		222X	Educational Media Services		
			2XX Personal Services - Employee Benefits	899.00	1086.18
		23XX	Support Services - General Administration		
			2XX Personal Services - Employee Benefits	11,568.38	6531.54
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits	4,722.62	3738.42
		25XX	Support Services - Business		
			2XX Personal Services - Employee Benefits	4,055.30	4630.20
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	7,013.20	7855.74
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	2,521.96	2141.51
280	Special Education - Local and State				
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	3,350.32	2384.30
360	State Gifted & Talented Reimbursement				
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	35.00	.00
390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	8,539.21	6559.72
420	Title I, Part A, Improving Basic Programs				
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	2,218.20	.00

Trustees' Financial Summary

FY2004-05 **Submit ID: 0893-96449963**

50 Teton County

0893 Dutton K-12 Schools

14 - Retirement Fund

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

PRC	Program	Function	Object	2004 Value	2005 Value
	420	Title I, Part A, Improving Basic Programs			
	710	School Sponsored Extracurricular Activities			
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	51.16	29.36
		34XX	Extracurricular - Activities		
			2XX Personal Services - Employee Benefits	1,722.19	1827.66
	720	School Sponsored Athletics			
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	224.30	200.06
		35XX	Extracurricular - Athletics		
			2XX Personal Services - Employee Benefits	1,432.10	1558.91
	910	Food Services			
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	3,080.72	3048.21
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				105,240.99	99,746.55

Schedule of Changes Worksheet

Beginning Fund Balance						35,845.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						108,509.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						99,746.55	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						44,608.34	(5)

Trustees' Financial Summary

FY2004-05 **Submit ID: 0893-96449963**

50 Teton County

0893 Dutton K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC	Revenue	2005 Value
145	**Title II Part A**	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	13,773.00
165	**Title IV, Part A, Safe & Drug-Free**	
	4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,578.00
315	**Title I, Part A, Improving Basic Programs**	
	4200 Title I, Part A, Improving Basic Programs	35,105.00
395	**Title V, Part A, Innovative Programs**	
	4350 Title V, Part A, Innovative Programs	1,098.00
405	**Advanced Placement**	
	4290 Title I, Part G, Advanced Placement	12,109.00
455	**Title VI,Part B,Subpart 1,Small Rural Schools(SRS)**	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	3,083.71
501	**Gifted and Talented**	
	3600 State Gifted & Talented Reimbursement	917.00
502	**Jobs for Montana Graduates**	
	3290 State - Other State Grants	3,000.00
503	**Vo Ed Agriculture**	
	3900 State Career & Technical Ed Entitlement	776.00
504	**Vo Ed Business/Marketing**	
	3900 State Career & Technical Ed Entitlement	350.00
505	**Spec Ed Resource Transfer**	
	5710 Special Education Resources Transferred from Other School Districts or Cooper	1,682.60
506	**LOCAL DONATION**	
	1900 Other Revenue from Local Sources	24.77
605	**Title II, Part D, Ed Technology**	
	4310 Title II, Part D, Educational Technology	1,441.00
775	**IDEA Part B**	
	5700 Resources Transferred from Other School Districts or Cooperatives	3,400.00
815	**Vo Ed Carl Perkins Basic Grant**	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,059.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		80,397.08

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

PRC	Program	Function	Object	2005 Value

Trustees' Financial Summary

FY2004-05 **Submit ID: 0893-96449963**

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0893 Dutton K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object		2005 Value
145	**Title II Part A**				
	430	Title II, Part A, Teacher & Principal Training & Recruiting			
		1XXX	Instruction		
			1XX	Personal Services - Salaries	4930.68
			2XX	Personal Services - Employee Benefits	2015.36
			6XX	Supplies and Materials	56.96
			810	Dues and Fees	6770.00
		145 Subtotal			13,773.00
165	**Title IV, Part A, Safe & Drug-Free**				
	433	Title IV, Part A, Safe & Drug-Free Schools & Communitie			
		1XXX	Instruction		
			3XX	Purchased Professional and Techical Services	332.00
			5XX	Other Purchased Services	747.36
			6XX	Supplies and Materials	498.64
		165 Subtotal			1,578.00
315	**Title I, Part A, Improving Basic Programs**				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX	Personal Services - Salaries	26804.52
			2XX	Personal Services - Employee Benefits	8133.46
			5XX	Other Purchased Services	10.00
			6XX	Supplies and Materials	157.02
		315 Subtotal			35,105.00
395	**Title V, Part A, Innovative Programs**				
	435	Title V, Part A, Innovative Programs			
		1XXX	Instruction		
			6XX	Supplies and Materials	1098.00
405	**Advanced Placement**				
	429	Title I, Part G, Advanced Placement			
		1XXX	Instruction		
			6XX	Supplies and Materials	12108.20

Trustees' Financial Summary

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0893 Dutton K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2005 Value
455	**Title VI,Part B,Subpart 1,Small Rural Schools(SRS)**			
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)		
		1XXX	Instruction	
			6XX Supplies and Materials	3083.71
501	**Gifted and Talented**			
	360	State Gifted & Talented Reimbursement		
		1XXX	Instruction	
			5XX Other Purchased Services	812.00
			6XX Supplies and Materials	105.00
			501 Subtotal	917.00
502	**Jobs for Montana Graduates**			
	329	State Miscellaneous Grants		
		1XXX	Instruction	
			5XX Other Purchased Services	1104.18
			6XX Supplies and Materials	1744.69
			502 Subtotal	2,848.87
503	**Vo Ed Agriculture**			
	391	State Career & Technical Ed Entitlement - Agriculture		
		1XXX	Instruction	
			4XX Purchased Property Services	595.44
			6XX Supplies and Materials	180.56
			503 Subtotal	776.00
504	**Vo Ed Business/Marketing**			
	396	State Career & Technical Ed Entitlement - Office Occupati		
		1XXX	Instruction	
			6XX Supplies and Materials	350.00
505	**Spec Ed Resource Transfer**			
	280	Special Education - Local and State		
		1XXX	Instruction	
			5XX Other Purchased Services	461.75
			6XX Supplies and Materials	1220.85

Trustees' Financial Summary

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50 Teton County

0893 Dutton K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object		2005 Value
			505 Subtotal		1,682.60
605	**Title II, Part D, Ed Technology**				
	431	Title II, Part D, Educational Technology			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1000.00
			2XX Personal Services - Employee Benefits		151.20
			5XX Other Purchased Services		196.79
			6XX Supplies and Materials		93.01
			605 Subtotal		1,441.00
775	**IDEA Part B**				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		2941.01
			2XX Personal Services - Employee Benefits		458.99
			775 Subtotal		3,400.00
815	**Vo Ed Carl Perkins Basic Grant**				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			6XX Supplies and Materials		2059.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	80,220.38

Trustees' Financial Summary

FY2004-05 **Submit ID: 0893-96449963**

50 Teton County

0893 Dutton K-12 Schools

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						6,408.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						80,397.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						80,220.38	(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	1,271.86	(4b)	-1,271.86		
						-1,271.86	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						5,313.46	(5)

Project Reporter Summaries

Project Reporter		Revenues	Expenditures	Difference
145	Title II Part A	13,773.00	13,773.00	0.00
165	Title IV, Part A, Safe & Drug-Free	1,578.00	1,578.00	0.00
315	Title I, Part A, Improving Basic Programs	35,105.00	35,105.00	0.00
395	Title V, Part A, Innovative Programs	1,098.00	1,098.00	0.00
405	Advanced Placement	12,109.00	12,108.20	0.80
455	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	3,083.71	3,083.71	0.00
501	Gifted and Talented	917.00	917.00	0.00
502	Jobs for Montana Graduates	3,000.00	2,848.87	151.13
503	Vo Ed Agriculture	776.00	776.00	0.00
504	Vo Ed Business/Marketing	350.00	350.00	0.00
505	Spec Ed Resource Transfer	1,682.60	1,682.60	0.00
506	LOCAL DONATION	24.77	0.00	24.77
605	Title II, Part D, Ed Technology	1,441.00	1,441.00	0.00
775	IDEA Part B	3,400.00	3,400.00	0.00
815	Vo Ed Carl Perkins Basic Grant	2,059.00	2,059.00	0.00
Total		80,397.08	80,220.38	176.70

Trustees' Financial Summary

FY2004-05 **Submit ID: 0893-96449963**

50 Teton County

0893 Dutton K-12 Schools

17 - Adult Education Fund

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

PRC	Revenue	2004 Value	2005 Value
1110	District Tax Levy	910.47	1,123.99
1190	Penalties and Interest on Taxes	8.42	20.53
1340	Fees for Adult Education	0.00	10.00
1510	Interest Earnings	222.59	87.26
3440	State HB20/SB417 Prop Tax Reimb	39.39	38.82
3460	Montana Oil and Gas Tax	1.32	8.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,182.19	1,288.73

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	0.00	590.00
			2XX Personal Services - Employee Benefits	1.13	.00
			5XX Other Purchased Services	0.00	19.44
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	1,455.96	2060.00
			2XX Personal Services - Employee Benefits	8.34	14.63
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,465.43	2,684.07

Schedule of Changes Worksheet

Beginning Fund Balance						5,723.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,288.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,684.07	(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)						4,327.67	(5)

Trustees' Financial Summary

FY2004-05 **Submit ID: 0893-96449963**

50 Teton County

0893 Dutton K-12 Schools

18 - Traffic Education Fund

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

PRC	Revenue	2004 Value	2005 Value
1311	Driver's Education Fees	1,500.00	300.00
1510	Interest Earnings	221.93	88.01
1900	Other Revenue from Local Sources	0.00	500.00
3260	State Driver's Education Reimbursement	1,088.07	1,190.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,810.00	2,078.01

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	2,201.70	1316.00
			2XX	Personal Services - Employee Benefits	9.41	45.12
			5XX	Other Purchased Services	0.00	600.00
			6XX	Supplies and Materials	192.24	372.43
999	Undistributed					
		9999		Undistributed		
			892	Material Prior Period Expenditure Adjustments	0.00	212.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					2,403.35	2,546.20

Schedule of Changes Worksheet

Beginning Fund Balance						7,281.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,078.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,546.20	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						6,813.28	(5)

Trustees' Financial Summary

FY2004-05 **Submit ID: 0893-96449963**

50 Teton County

0893 Dutton K-12 Schools

20 - Lease-Rental Fund

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

PRC	Revenue	2004 Value	2005 Value
1510	Interest Earnings	85.22	14.05
1900	Other Revenue from Local Sources	144.90	0.00
1910	Rentals	6,240.95	9,591.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,471.07	9,605.95

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	2280.00
			2XX Personal Services - Employee Benefits	0.00	21.40
	25XX	Support Services - Business			
			1XX Personal Services - Salaries	1,455.96	1560.00
			2XX Personal Services - Employee Benefits	8.80	14.63
	26XX	Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	1,474.14	1447.81
			2XX Personal Services - Employee Benefits	92.00	130.58
			3XX Purchased Professional and Techical Services	580.00	1438.99
			4XX Purchased Property Services	3,016.13	3447.82
			6XX Supplies and Materials	809.01	370.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				7,436.04	10,711.23

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20 - Lease-Rental Fund

Schedule of Changes Worksheet

Beginning Fund Balance						2,076.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,605.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						10,711.23	(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)						971.56	(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	137.11	16.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		137.11	16.36

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	1,612.17	1075.85
			2XX Personal Services - Employee Benefits	1,000.00	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,612.17	1,075.85

Schedule of Changes Worksheet

Beginning Fund Balance						1,059.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						16.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,075.85	(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	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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28 - Technology Fund

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

PRC	Revenue	2004 Value	2005 Value
1510	Interest Earnings	37.00	43.09
1900	Other Revenue from Local Sources	0.00	153.89
3281	State Technology Aid	0.00	3,583.82
4650	Federal Miscellaneous Grants from OPI	1,879.74	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,916.74	3,780.80

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 Techical Services	0.00	247.50
			4XX Purchased Property Services	73.00	.00
			5XX Other Purchased Services	0.00	895.00
			6XX Supplies and Materials	174.90	1430.67
	23XX	Support Services - General Administration			
			6XX Supplies and Materials	0.00	729.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				247.90	3,302.17

Schedule of Changes Worksheet

Beginning Fund Balance						1,962.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,780.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,302.17	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,441.11	(5)

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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	174.74	203.28
	1920	Contributions/Donations from Private Sources	0.00	242.04
	3445	State Combined Fund School Block Grant	0.00	11,502.71
950	**Budget Transfer**			
	9710	Residual Equity Transfers In	0.00	15,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			174.74	26,948.03

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	922.65	4931.10
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			6XX Supplies and Materials	0.00	1500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				922.65	6,431.10

Schedule of Changes Worksheet

Beginning Fund Balance						3,757.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						26,948.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,431.10	(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)						24,274.60	(5)

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61 - Building Reserve Fund

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

PRC	Revenue	2004 Value	2005 Value
1110	District Tax Levy	59.91	42.05
1190	Penalties and Interest on Taxes	20.23	24.45
1510	Interest Earnings	4,528.67	1,373.30
1900	Other Revenue from Local Sources	1,600.00	399.00
3445	State Combined Fund School Block Grant	11,415.95	0.00
	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	17,624.76	1,838.80

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		
			3XX Purchased Professional and Techical Services	0.00	891.18
			4XX Purchased Property Services	26,596.40	22156.31
			6XX Supplies and Materials	1,646.96	6227.40
			7XX Property and Equipment Acquisition	11,290.00	.00
		4XXX	Facilities Acquisition and Construction Services		
			3XX Purchased Professional and Techical Services	3,000.00	.00
			7XX Property and Equipment Acquisition	0.00	5206.20
	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:			42,533.36	34,481.09

Schedule of Changes Worksheet

Beginning Fund Balance						100,670.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,838.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						34,481.09	(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)						68,028.08	(5)

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74 - Purchasing Internal Service Fund

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

PRC	Revenue	2004 Value	2005 Value
1510	Interest Earnings	394.86	35.65
1920	Contributions/Donations from Private Sources	374.42	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		769.28	35.65

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

PRC	Program	Function	Object	2004 Value	2005 Value
920	Enterprise or Internal Service Programs				
	32XX	Enterprise Services			
			3XX Purchased Professional and Techical Services	460.81	386.42
			4XX Purchased Property Services	1,184.32	2285.18
			5XX Other Purchased Services	2,789.74	3233.16
			6XX Supplies and Materials	1,309.93	826.28
			7XX Property and Equipment Acquisition	15,475.00	.00
999	Undistributed				
	9999	Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	34497.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				21,219.80	41,228.04

Schedule of Changes Worksheet

Beginning Fund Balance						41,192.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						35.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						41,228.04	(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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78 - Self Insurance Fund - Health

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

PRC	Revenue	2004 Value	2005 Value
1510	Interest Earnings	182.95	49.58
1920	Contributions/Donations from Private Sources	1,797.09	1,355.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,980.04	1,404.82

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

PRC	Program	Function	Object	2004 Value	2005 Value
920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services		
			2XX Personal Services - Employee Benefits	432.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				432.00	300.00

Schedule of Changes Worksheet

Beginning Fund Balance						4,017.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,404.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						300.00	(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)						5,121.99	(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	3,878.63	212.96
1900	Other Revenue from Local Sources	0.00	1,077.65
1920	Contributions/Donations from Private Sources	0.00	4,000.00
6100	Material Prior Period Revenue Adjustments	8,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		11,878.63	5,290.61

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			
			8XX Other Expenditures	2,475.00	3475.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,475.00	3,475.00

Schedule of Changes Worksheet

Beginning Fund Balance						13,385.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,290.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,475.00	(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)						15,201.11	(5)

Trustees' Financial Summary

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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
1XXX	Revenues from Student Activities	83,835.36	87,634.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		83,835.36	87,634.66

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	77,551.15	92521.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				77,551.15	92,521.17

Schedule of Changes Worksheet

Beginning Fund Balance						44,516.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						87,634.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						92,521.17	(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)						39,630.21	(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	14,803.02
XX	39X	1XXX	112	Certified Teacher Staff Salaries	0.00	43,252.85
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	2,941.01
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	343,922.26
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Ser	0.00	2,115.23
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	0.00	539.30
XX	XXX	26XX	41X	Energy Utility Services	48,020.21	54,627.37
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	5,206.20
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

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Special Education Allowable Cost Payments:

a.	Instructional Block Grant Entitlement	15,298.70
b.	Related Services Block Grant Entitlement	0.00
c.	Total Entitlements Subject to Reversion	15,298.70

Prorated Cooperative Cost Payments:

d.	Related Services Block Grant Entitlement (paid to coop)	5,098.78
e.	Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	22,029.87
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	28,699.18
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:

General Ledger		Debit	Credit
X01-402	Revenue	0.00	
X01-680	Deferred Revenue		0.00

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

Subsidiary Ledger		
X01-3115	Special Education Allowable	0.00

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

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

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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	23,166.51	0.00	0.00	0.00	
280	1XXX	2XX	3,741.77	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	75.00	0.00	0.00	0.00	
280	1XXX	6XX	33.30	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	1,682.60	0.00	0.00	0.00	
Totals			28,699.18	0.00	0.00	0.00	28,699.18

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

** Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY05.*

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0893 Dutton K-12 Schools

Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Land Improvements	21,527.00	0.00	0.00	21,527.00
Buildings	1,022,778.00	0.00	0.00	1,022,778.00
Machinery And Equipment	462,203.00	5,206.20	19,978.00	447,431.20
Totals at historical cost	1,506,508.00	5,206.20	19,978.00	1,491,736.20
Less Accumulated depreciation for:				
Improvement Accum	4,345.00	1,076.00	0.00	5,421.00
Building Accum	567,170.00	17,076.00	0.00	584,246.00
Machinery And Equipment Accum	264,263.00	45,645.00	19,978.00	289,930.00
Total accumulated depreciation	835,778.00	63,797.00	19,978.00	879,597.00
Governmental activities, capital assets, net	670,730.00	-58,590.80	0.00	612,139.20

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

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

Depreciation by Function for FY2005	Governmental Activities	Business-Type Activities
Instruction (1XXX)	13,510.00	0.00
General Administration (23XX)	2,306.00	0.00
Operations and Maintenance (26XX)	3,666.00	0.00
Transportation (27XX)	27,238.00	0.00
Food Service (31XX)	493.00	0.00
Extracurricular (34XX, 35XX)	791.00	0.00
Unallocated	15,793.00	0.00
Total Depreciation for FY2005	63,797.00	0.00

Trustees' Financial Summary

FY2004-05

Submit ID: 0893-96449963

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0893 Dutton K-12 Schools

	(a) Beginning Balance (7/1/2004)	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2005) [a + b - c - d]	(f) Current Portion Due FY2006	(h) Long-Term Portion Due FY2007-
Governmental Activities *							
Capital Leases	1,332.00	0.00	0.00	1,332.00	0.00	0.00	0.00
Compensated Absences	9,407.14	0.00	0.00	9,407.14	0.00	0.00	0.00
Total Governmental Activity Long-Term Liabilities	10,739.14	0.00	0.00	10,739.14	0.00	0.00	0.00

* 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.

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