



# Trustees' Financial Summary

FY2004-05

Submit ID: 9703-52771329

39 Powell County

**\*\* Recalculated \*\***

9703 Great Divide Educ Serv

### 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** James McDonald

Phone #: (406) 846-2147

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

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

**Chair, Board of Trustees**

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

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

**County Superintendent** Jules Waber

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

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

## Software

Accounting Package: Black Mountain

For FY05 did the district employ a certified special education director? NA

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

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



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PRC	Title	Project Type	Project Number	CFDA #
083	MEDICAID	STATE	STATE	
084	DAY TREATMENT PROGRAM	STATE	STATE	
362	In-state Day Treatment	STATE	3997037605P1A	NA
774	IDEA Part B	FEDERAL	3997037705ALLO	84.027
794	IDEA Preschool	FEDERAL	3997037905ALLO	84.173A



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



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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)		15,147.33	162,152.58	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			1,884.71	
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>		15,147.33	164,037.29	
<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)			1,884.71	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			1,884.71	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		15,147.33	162,152.58	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		15,147.33	162,152.58	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		15,147.33	164,037.29	



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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)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
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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)				
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9703 Great Divide Educ Serv

ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
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53	<b>TOTAL LIABILITIES AND FUND BALANCE</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)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
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		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)				
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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>				
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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)				
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12	Machinery and Equipment (341 & 342)				
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28	Notes Payable - Noncurrent (720)				
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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)		65,827.16		
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>		65,827.16		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
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<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>		65,827.16		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		65,827.16		



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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)	5,997.72	9,656.76		
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>	5,997.72	9,656.76		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	5,997.72	9,656.76		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	5,997.72	9,656.76		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	5,997.72	9,656.76		



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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)				
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35	<b>TOTAL LIABILITIES</b>				
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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
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## 14 - Retirement Fund

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

PRC Revenue	2004 Value	2005 Value
5700 Resources Transferred from Other School Districts or Cooperatives	36,954.12	36,954.12
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	36,954.12	36,954.12

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

PRC Program Function Object	2004 Value	2005 Value
280 Special Education - Local and State 1XXX Instruction 2XX Personal Services - Employee Benefits	36,136.15	36,734.45
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	36,136.15	36,734.45

## Schedule of Changes Worksheet

Beginning Fund Balance	14,927.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	36,954.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	36,734.45	(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)	15,147.33	(5)



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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2005 Value
<b>083 MEDICAID</b>	
3354 Medicaid - Speech Therapy	50,845.27
3355 Medicaid - Miscellaneous	4,555.32
<b>083 Subtotal</b>	55,400.59
<b>084 DAY TREATMENT PROGRAM</b>	
5710 Special Education Resources Transferred from Other School Districts or Cooper	160,434.00
<b>362 In-state Day Treatment</b>	
3610 Services for Significant Needs Students	30,000.00
<b>774 IDEA Part B</b>	
4560 IDEA, Part B, Children with Disabilities	896,333.00
<b>794 IDEA Preschool</b>	
4570 IDEA Preschool	31,798.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,173,965.59

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

PRC Program Function Object	2005 Value
<b>083 MEDICAID</b>	
280 Special Education - Local and State	
1XXX Instruction	
6XX Supplies and Materials	6126.95
21XX Support Services - Students	
1XX Personal Services - Salaries	2845.23
62XX Resources Transferred to Other School Districts or Cooper	
920 Resources Transferred to Other School Districts or Cooper	40749.62
<b>083 Subtotal</b>	49,721.80
<b>084 DAY TREATMENT PROGRAM</b>	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	52862.04
2XX Personal Services - Employee Benefits	36539.12
5XX Other Purchased Services	50.62
6XX Supplies and Materials	3612.51





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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
280 Special Education - Local and State	
21XX Support Services - Students	
5XX Other Purchased Services	105.00
24XX Support Services - School Administration	
1XX Personal Services - Salaries	11000.00
26XX Operation and Maintenance of Plant Services	
5XX Other Purchased Services	455.21
6XX Supplies and Materials	543.99
	105,168.49
<b>084 Subtotal</b>	
<b>362 In-state Day Treatment</b>	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	30000.00
<b>774 IDEA Part B</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	72064.38
2XX Personal Services - Employee Benefits	37380.08
4XX Purchased Property Services	1409.06
5XX Other Purchased Services	105.00
6XX Supplies and Materials	26019.37
7XX Property and Equipment Acquisition	28000.00
21XX Support Services - Students	
1XX Personal Services - Salaries	26376.79
2XX Personal Services - Employee Benefits	17965.13
3XX Purchased Professional and Technical Services	79681.88
5XX Other Purchased Services	2602.48
810 Dues and Fees	5893.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	10620.06
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	3200.00
5XX Other Purchased Services	2109.88
24XX Support Services - School Administration	
5XX Other Purchased Services	687.34
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	830.00
4XX Purchased Property Services	10544.16



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

9703 Great Divide Educ Serv

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2005 Value
456 IDEA, Part B, Children with Disabilities	
26XX Operation and Maintenance of Plant Services	
5XX Other Purchased Services	22257.70
6XX Supplies and Materials	14500.75
8XX Other Expenditures	402.68
28XX Support Services - Central	
5XX Other Purchased Services	873.55
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	20458.66
62XX Resources Transferred to Other School Districts or Cooper	
930 Federal/State Grant Resources Transferred to Other Distric	513070.00
	897,051.95
<b>774 Subtotal</b>	
<b>794 IDEA Preschool</b>	
457 IDEA Preschool	
1XXX Instruction	
6XX Supplies and Materials	1621.26
21XX Support Services - Students	
5XX Other Purchased Services	194.50
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	150.00
62XX Resources Transferred to Other School Districts or Cooper	
930 Federal/State Grant Resources Transferred to Other Distric	30998.00
	32,963.76
<b>794 Subtotal</b>	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      1,114,906.00



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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					103,092.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,173,965.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,114,906.00	(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)					162,152.58	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
083 MEDICAID	55,400.59	49,721.80	5,678.79
084 DAY TREATMENT PROGRAM	160,434.00	105,168.49	55,265.51
362 In-state Day Treatment	30,000.00	30,000.00	0.00
774 IDEA Part B	896,333.00	897,051.95	-718.95
794 IDEA Preschool	31,798.00	32,963.76	-1,165.76
<b>Total</b>	<u>1,173,965.59</u>	<u>1,114,906.00</u>	<u>59,059.59</u>



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## 82 - Interlocal Agreement Fund

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

PRC Revenue	2004 Value	2005 Value
1910 Rentals	6,300.00	6,600.00
3233 State Special Education - Direct Payments to Cooperatives	349,549.00	365,604.47
5200 Sale or Compensation for Loss of Assets	3,200.00	6,849.99
5700 Resources Transferred from Other School Districts or Cooperatives	136,269.46	141,746.58
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>495,318.46</b>	<b>520,801.04</b>

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

PRC Program Function Object	2004 Value	2005 Value
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	10,935.44	93393.00
2XX Personal Services - Employee Benefits	34,209.78	16242.33
4XX Purchased Property Services	1,154.45	.00
5XX Other Purchased Services	765.60	.00
6XX Supplies and Materials	8,080.02	.00
21XX Support Services - Students		
1XX Personal Services - Salaries	155,879.93	216503.42
2XX Personal Services - Employee Benefits	47,887.15	36052.11
3XX Purchased Professional and Technical Services	1,098.39	.00
5XX Other Purchased Services	2,144.90	.00
8XX Other Expenditures	2,981.50	.00
221X Improvement of Instruction Services		
5XX Other Purchased Services	374.33	.00
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	5,783.00	.00
5XX Other Purchased Services	2,474.32	.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	18,600.11	49000.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	2,100.00	.00
4XX Purchased Property Services	7,032.92	.00
5XX Other Purchased Services	21,831.92	.00
6XX Supplies and Materials	8,172.14	100.00
8XX Other Expenditures	472.26	.00
28XX Support Services - Central		
5XX Other Purchased Services	458.74	.00
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	136,211.51	141447.03



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

9703 Great Divide Educ Serv

## 82 - Interlocal Agreement 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		
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	468,648.41	552,737.89

### Schedule of Changes Worksheet

Beginning Fund Balance		97,764.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		520,801.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		552,737.89	(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)		65,827.16	(5)



# Trustees' Financial Summary

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9703 Great Divide Educ Serv

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	0.00
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
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	72,064.38
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	0.00
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	0.00	0.00
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	3,131.12	4,151.13
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	23,335.20	11,667.60
XX	XXX 4XXX	725 Major Construction Services	40,489.11	8,791.06
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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9703 Great Divide Educ Serv

## Special Education Allowable Cost Payments:

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

## Prorated Cooperative Cost Payments:

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

### Note to District:

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

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

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

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

### Subsidiary Ledger

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

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





# Trustees' Financial Summary

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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.*



# Trustees' Financial Summary

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9703 Great Divide Educ Serv

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	0.00	20,149.00	0.00	20,149.00
Buildings	0.00	124,269.00	0.00	124,269.00
Machinery And Equipment	210,006.00	28,000.00	121,269.00	116,737.00
Totals at historical cost	210,006.00	172,418.00	121,269.00	261,155.00
Governmental activities, capital assets, net	210,006.00	172,418.00	121,269.00	261,155.00

\* 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>
Unallocated	40,861.00	0.00
Total Depreciation for FY2005	40,861.00	0.00



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9703 Great Divide Educ Serv

	(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>							
Loans Payable	28,371.14	0.00	11,667.60	0.00	16,703.54	11,667.60	5,035.94
Total Governmental Activity							
Long-Term Liabilities	28,371.14	0.00	11,667.60	0.00	16,703.54	11,667.60	5,035.94

\* 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.