



# Trustees' Financial Summary

FY2007-08

Submit ID: 9697-47334381

25 Lewis & Clark County  
9697 Prickly Pear Coop

**Due Dates:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

*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:** DeAnne Maronick

**Phone #:** (406) 277-7322

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

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

**Chair, Board of Trustees:**

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

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

**County Superintendent:** Marsha Davis

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

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

## Software

Accounting Package: Black Mountain

For FY08 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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## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
019	Medicare	LOCAL		
020	Medicaid	STATE	MAC	State
178	miscellaneous local	LOCAL		
276	IDEA State Program Improvement	FEDERAL	25 9697 7808	84.323A
277	IDEA Part B	FEDERAL	25 9697 77 2008	84.027
278	IDEA Part B	FEDERAL	25 9697 7707 inst	84.027
279	IDEA Preschool	FEDERAL	25 9697 79 2008	84.173A



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation 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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## Balance Sheet

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)		7,206.54	49,847.17	
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)		5,149.04	86,902.66	
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>		12,355.58	136,749.83	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		2,002.09	4,179.01	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>		2,002.09	4,179.01	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		10,353.49	132,570.82	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		10,353.49	132,570.82	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		12,355.58	136,749.83	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

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



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## Balance Sheet

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

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service Fund (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
<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	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service (76)	Miscellaneous Internal Service Fund (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
<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	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		130,278.25		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		2,940.05		
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>		133,218.30		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		1,405.32		
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>		1,405.32		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts		131,812.98		
52	<b>TOTAL FUND BALANCE/EQUITY</b>		131,812.98		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		133,218.30		



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## Balance Sheet

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)		54,723.03		
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>		54,723.03		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		54,723.03		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>		54,723.03		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		54,723.03		



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## Balance Sheet

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



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## Balance Sheet

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



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

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

PRC Revenue	2007 Value	2008 Value
2240 County Retirement Distribution	46,744.35	45,760.62
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	46,744.35	45,760.62

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

PRC Program Function Object	2007 Value	2008 Value
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	1,226.93
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	31,247.35	32,370.83
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	9,696.94	11,026.41
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	5,862.61	7,015.20
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	46,806.90	51,639.37

### Schedule Of Changes Worksheet

Beginning Fund Balance	16,232.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	45,760.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	51,639.37	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00
Ending Fund Balance (1 + 2 - 3 + 4)	10,353.49	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

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

PRC Revenue	2008 Value
<b>019 Medicare</b>	
3355 Medicaid - Miscellaneous	20,300.98
<b>020 Medicaid</b>	
3357 Montana Administrative Claiming Reimbursement	3,763.00
<b>178 miscellaneous local</b>	
1900 Other Revenue from Local Sources	13,500.00
<b>276 IDEA State Program Improvement</b>	
4580 IDEA, Part D, State Program Improvement	25,000.00
<b>277 IDEA Part B</b>	
4560 IDEA, Part B, Children with Disabilities	757,642.00
<b>278 IDEA Part B</b>	
4560 IDEA, Part B, Children with Disabilities	60,000.00
<b>279 IDEA Preschool</b>	
4570 IDEA Preschool	27,110.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	907,315.98

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

PRC Program Function Object	2008 Value
<b>019 Medicare</b>	
<b>280 Special Education - Local and State</b>	
<b>24XX Support Services - School Administration</b>	
3XX Purchased Professional and Technical Services	4,200.80
<b>26XX Operation and Maintenance of Plant Services</b>	
7XX Property and Equipment Acquisition	8,595.00
<b>019 Subtotal</b>	12,795.80
<b>020 Medicaid</b>	
<b>280 Special Education - Local and State</b>	
<b>21XX Support Services - Students</b>	
5XX Other Purchased Services	400.00
6XX Supplies and Materials	100.00
<b>020 Subtotal</b>	500.00
<b>178 miscellaneous local</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>21XX Support Services - Students</b>	
5XX Other Purchased Services	4,615.08
<b>276 IDEA State Program Improvement</b>	





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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2008 Value
<b>276 IDEA State Program Improvement</b>	
<b>458 IDEA State Program Improvement</b>	
<b>21XX Support Services - Students</b>	
1XX Personal Services - Salaries	3,750.00
5XX Other Purchased Services	21,250.00
	25,000.00
<b>276 Subtotal</b>	
<b>277 IDEA Part B</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	33.69
<b>21XX Support Services - Students</b>	
1XX Personal Services - Salaries	444,034.79
2XX Personal Services - Employee Benefits	106,018.17
3XX Purchased Professional and Technical Services	2,464.64
5XX Other Purchased Services	22,264.71
6XX Supplies and Materials	10,044.02
<b>26XX Operation and Maintenance of Plant Services</b>	
7XX Property and Equipment Acquisition	20,000.00
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
930 Federal/State Grant Resources Transferred to Other District	152,781.43
	757,641.45
<b>277 Subtotal</b>	
<b>278 IDEA Part B</b>	
<b>456 IDEA, Part B, Children with Disabilities</b>	
<b>21XX Support Services - Students</b>	
5XX Other Purchased Services	25,237.03
<b>24XX Support Services - School Administration</b>	
1XX Personal Services - Salaries	4,520.62
2XX Personal Services - Employee Benefits	721.48
3XX Purchased Professional and Technical Services	16,770.00
5XX Other Purchased Services	4,586.42
6XX Supplies and Materials	197.45
<b>25XX Support Services - Business</b>	
1XX Personal Services - Salaries	7,967.00
	60,000.00
<b>278 Subtotal</b>	
<b>279 IDEA Preschool</b>	
<b>457 IDEA Preschool</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	13,624.32
2XX Personal Services - Employee Benefits	2,873.57
5XX Other Purchased Services	244.96
6XX Supplies and Materials	1,043.64



# Trustees' Financial Summary

FY2007-08

Submit ID: 9697-47334381

25 Lewis & Clark County  
9697 Prickly Pear Coop

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2008 Value
279 IDEA Preschool	
457 IDEA Preschool	
21XX Support Services - Students	
1XX Personal Services - Salaries	6,390.08
2XX Personal Services - Employee Benefits	2,933.37
279 Subtotal	27,109.94
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	887,662.27

#### Schedule Of Changes Worksheet

Beginning Fund Balance	112,917.11 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	907,315.98 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	887,662.27 (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)	132,570.82 (5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
019 Medicare	20,300.98	12,795.80	7,505.18
020 Medicaid	3,763.00	500.00	3,263.00
178 miscellaneous local	13,500.00	4,615.08	8,884.92
276 IDEA State Program Improvement	25,000.00	25,000.00	0.00
277 IDEA Part B	757,642.00	757,641.45	0.55
278 IDEA Part B	60,000.00	60,000.00	0.00
279 IDEA Preschool	27,110.00	27,109.94	0.06
<b>Total</b>	907,315.98	887,662.27	19,653.71



# Trustees' Financial Summary

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**25 Lewis & Clark County**  
**9697 Prickly Pear Coop**

### Schedule of Revenues, Expenditures and Changes in Fund Balance

#### 82 - Interlocal Agreement Fund

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

PRC Revenue	2007 Value	2008 Value
1510 Interest Earnings	9,879.23	7,303.05
1960 Services Provided Other Local Governmental Units	3,759.21	4,875.26
3233 State Special Education - Direct Payments to Cooperatives	304,582.55	312,626.79
3234 Quality Educator - Direct payment to Cooperatives	26,400.00	40,682.40
5710 Special Education Resources Transferred from Other School Districts or Coop	48,897.26	49,958.07
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	393,518.25	415,445.57

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

PRC Program Function Object	2007 Value	2008 Value
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	0.00	7,425.75
2XX Personal Services - Employee Benefits	0.00	912.12
5XX Other Purchased Services	120.60	953.89
6XX Supplies and Materials	253.90	0.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	205,776.60	195,917.48
2XX Personal Services - Employee Benefits	17,109.01	17,338.23
5XX Other Purchased Services	15,143.02	10,612.37
6XX Supplies and Materials	212.00	182.00
8XX Other Expenditures	760.00	885.00
<b>23XX Support Services - General Administration</b>		
3XX Purchased Professional and Technical Services	2,000.00	2,000.00
5XX Other Purchased Services	5,869.00	5,277.00
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	64,479.00	66,735.00
2XX Personal Services - Employee Benefits	5,508.00	5,868.34
3XX Purchased Professional and Technical Services	5,245.00	1,197.50
4XX Purchased Property Services	0.00	137.50
5XX Other Purchased Services	7,247.60	10,289.21
6XX Supplies and Materials	9,962.46	10,831.27
8XX Other Expenditures	3,058.75	2,057.80
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	35,982.96	42,457.96
2XX Personal Services - Employee Benefits	5,508.00	5,849.80
5XX Other Purchased Services	15.58	0.00
6XX Supplies and Materials	35.45	1,754.56
<b>26XX Operation and Maintenance of Plant Services</b>		
3XX Purchased Professional and Technical Services	0.00	595.64
4XX Purchased Property Services	1,789.00	1,794.75



# Trustees' Financial Summary

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25 Lewis & Clark County  
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## Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

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

PRC Program Function Object	2007 Value	2008 Value
<b>280 Special Education - Local and State</b>		
<b>26XX Operation and Maintenance of Plant Services</b>		
5XX Other Purchased Services	1,193.89	1,010.91
6XX Supplies and Materials	1,183.90	2,389.06
7XX Property and Equipment Acquisition	13,648.50	2,518.98
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
920 Resources Transferred to Other School Districts or Coopera	19,151.25	17,320.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	421,253.47	414,312.12

### Schedule Of Changes Worksheet

Beginning Fund Balance		130,679.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		415,445.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		414,312.12	(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)		131,812.98	(5)



# Trustees' Financial Summary

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## Detail Expenditure

Fund	Account	Description	2007 Value	2008 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	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	0.01	0.01
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

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

### Prorated Cooperative Cost Payments:

- d. Related Services Block Grant Entitlement (paid to coop)
- e. Minimum Special Education Expenditures to Avoid Reversion  
[(c) \* (1.33)] + [(d) \* (0.33)]
- 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, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

### **Remember:**

The Deferred Revenue (680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

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

**Percentage of Special Ed Funding FY2010 Maximum Budget: 75%**



# Trustees' Financial Summary

FY2007-08

Submit ID: 9697-47334381

25 Lewis & Clark County  
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## Special Education Reversion

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

*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 FY08.



# Trustees' Financial Summary

FY2007-08

Submit ID: 9697-47334381

25 Lewis & Clark County  
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## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Buildings	14,389.00	0.00	0.00	0.00	14,389.00
Machinery and Equipment	54,297.00	0.00	28,595.00	0.00	82,892.00
Totals at Historical Cost	68,686.00	0.00	28,595.00	0.00	97,281.00
Governmental Activities, Capital Assets, net	68,686.00	0.00	28,595.00	0.00	97,281.00

\* 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.

\*\*\* Has comments.

<b>Depreciation by Function for FY2008</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Operations and Maintenance (26XX)	31,987.02	0.00	0.00
Total Depreciation for FY2008	31,987.02	0.00	0.00

\*\*\* Has comment.





# Trustees' Financial Summary

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9697 Prickly Pear Coop

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2007)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2008) [a + b - c - d]	Current Portion Due FY2009	Long-Term Portion Due FY2010-
<b>Governmental Activities*</b>							
Compensated Absences	64,765.43	0.00	0.00	4,984.84	59,780.59	0.00	59,780.59
Total Governmental Activity Long-Term Liabilities	64,765.43	0.00	0.00	4,984.84	59,780.59	0.00	59,780.59

\* 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.