



Trustees' Financial Summary

FY2005-06

Submit ID: 0179-30246348

09 Custer County

0179 Spring Creek Elem

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 Mark Forman

Phone #: (406) 772-5722

(Signature)

(Date)

Chair, Board of Trustees Joe Brown

(Signature)

(Date)

County Superintendent Doug Ellingson

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY06 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.



Trustees' Financial Summary

FY2005-06

Submit ID: 0179-30246348

09 Custer County

0179 Spring Creek Elem

PRC	Title	Project Type	Project Number	CFDA #
505	Title V Part A	FEDERAL	0901793905	84.298
601	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	195763255	84.358B
602	Title II Part A	FEDERAL	0901791406	84.367
604	Title IV Safe and Drug-Free Schools	FEDERAL	0901791606	84.186A
605	Title V Part A	FEDERAL	0901793906	84.298
607	State OTO Energy Cost Relief and Transportation	STATE	0901790607	State
608	Miscellaneous Local	LOCAL	0901790506	



Trustees' Financial Summary

FY2005-06

Submit ID: 0179-30246348

09 Custer County

0179 Spring Creek Elem

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)	11,216.69	568.56		
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)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	11,216.69	568.56		
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)	11,216.69	568.56		
52	TOTAL FUND BALANCE/EQUITY	11,216.69	568.56		
53	TOTAL LIABILITIES AND FUND BALANCE	11,216.69	568.56		



Trustees' Financial Summary

FY2005-06

Submit ID: 0179-30246348

09 Custer County

0179 Spring Creek Elem

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)	1,635.30	1,040.17	2,277.98	
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	1,635.30	1,040.17	2,277.98	
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)	1,635.30	1,040.17	2,277.98	
52	TOTAL FUND BALANCE/EQUITY	1,635.30	1,040.17	2,277.98	
53	TOTAL LIABILITIES AND FUND BALANCE	1,635.30	1,040.17	2,277.98	



Trustees' Financial Summary

FY2005-06

Submit ID: 0179-30246348

09 Custer County

0179 Spring Creek Elem

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)				
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				
LIABILITIES					
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25	Deferred Revenue (680)				
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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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0179-30246348

09 Custer County

0179 Spring Creek Elem

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0179-30246348

09 Custer County

0179 Spring Creek Elem

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)	517.17	21,573.91		
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	517.17	21,573.91		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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)	517.17	21,573.91		
52	TOTAL FUND BALANCE/EQUITY	517.17	21,573.91		
53	TOTAL LIABILITIES AND FUND BALANCE	517.17	21,573.91		



Trustees' Financial Summary

FY2005-06

Submit ID: 0179-30246348

09 Custer County

0179 Spring Creek Elem

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)	1,091.34			
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	TOTAL ASSETS AND OTHER DEBITS	1,091.34			
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					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,091.34			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,091.34			
53	TOTAL LIABILITIES AND FUND BALANCE	1,091.34			



Trustees' Financial Summary

FY2005-06

Submit ID: 0179-30246348

09 Custer County

0179 Spring Creek Elem

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0179-30246348

09 Custer County

0179 Spring Creek Elem

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)				
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)				
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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				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2005-06

Submit ID: 0179-30246348

09 Custer County

0179 Spring Creek Elem

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)				
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)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2005-06

Submit ID: 0179-30246348

09 Custer County

0179 Spring Creek Elem

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)				
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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0179-30246348

09 Custer County

0179 Spring Creek Elem

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0179-30246348

09 Custer County

0179 Spring Creek Elem

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				



Trustees' Financial Summary

FY2005-06

Submit ID: 0179-30246348

09 Custer County

0179 Spring Creek Elem

01 - General Fund

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

PRC Revenue		2005 Value	2006 Value
1111	District Levy - Real Property	19,073.15	9,406.17
1112	District Levy - Personal Property	280.66	304.68
1190	Penalties and Interest on Taxes	127.59	14.84
1510	Interest Earnings	282.96	430.27
3110	Direct State Aid	17,885.36	18,820.04
3115	State Spec Ed Allowable Cost Pymt to Districts	648.25	693.55
3440	State HB20/SB417 Prop Tax Reimb	418.84	282.85
3444	State School Block Grant	1,862.19	1,876.34
3445	State Combined Fund School Block Grant	233.65	235.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>40,812.65</u>	<u>32,064.17</u>

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

PRC Program Function Object		2005 Value	2006 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	18,750.00	20,260.00
2XX	Personal Services - Employee Benefits	4,484.46	4,638.21
6XX	Supplies and Materials	1,086.57	889.19
8XX	Other Expenditures	757.25	832.60
222X	Educational Media Services		
6XX	Supplies and Materials	319.38	129.18
25XX	Support Services - Business		
1XX	Personal Services - Salaries	1,200.00	1,200.00
5XX	Other Purchased Services	1,092.74	870.99
6XX	Supplies and Materials	9.99	291.35
8XX	Other Expenditures	71.07	64.39
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	2,749.67	2,425.87
5XX	Other Purchased Services	880.00	900.00
8XX	Other Expenditures	32.50	345.00
280	Special Education - Local and State		
1XXX	Instruction		
8XX	Other Expenditures	150.00	250.00
62XX	Resources Transferred to Other School Districts or Cooper		
920	Resources Transferred to Other School Districts or Cooper	933.47	998.80



Trustees' Financial Summary

FY2005-06

Submit ID: 0179-30246348

09 Custer County

0179 Spring Creek Elem

01 - General Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	32,517.10	34,095.58
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Schedule of Changes Worksheet

Beginning Fund Balance					13,248.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					32,064.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					34,095.58	(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)					11,216.69	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0179-30246348

09 Custer County

0179 Spring Creek Elem

10 - Transportation Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	0.00	340.15
1112 District Levy - Personal Property	0.00	8.56
1190 Penalties and Interest on Taxes	0.00	0.21
2220 County On-Schedule Trans Reimb	2,816.57	2,507.31
3210 State On-Schedule Trans Reimb	2,816.57	2,351.70
3440 State HB20/SB417 Prop Tax Reimb	0.00	12.17
3444 State School Block Grant	0.63	0.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,633.77	5,220.73

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
5XX Other Purchased Services	5,633.32	4,784.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,633.32	4,784.14

Schedule of Changes Worksheet

Beginning Fund Balance		131.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5,220.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		4,784.14	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		568.56	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0179-30246348

09 Custer County

0179 Spring Creek Elem

13 - Tuition Fund

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

PRC Revenue	2005 Value	2006 Value
1111 District Levy - Real Property	1.69	0.00
1190 Penalties and Interest on Taxes	0.61	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2.30	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	1,635.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,635.30	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0179-30246348

09 Custer County

0179 Spring Creek Elem

14 - Retirement Fund

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

PRC Revenue	2005 Value	2006 Value
2240 County Retirement Distribution	3,080.00	3,320.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,080.00	3,320.00

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,959.95	3,151.50
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	91.80	91.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,051.75	3,243.30

Schedule of Changes Worksheet

Beginning Fund Balance	963.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,320.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,243.30	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,040.17	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0179-30246348

09 Custer County

0179 Spring Creek Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2006 Value
601 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,799.75
602 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	745.00
604 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	21.00
605 Title V Part A	
4350 Title V, Part A, Innovative Programs	313.00
607 State OTO Energy Cost Relief and Transportation	
3630 OTO State Energy Cost Relief & Transportation	67.16
608 Miscellaneous Local	
1900 Other Revenue from Local Sources	72.02

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11,017.93
--	-----------

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

PRC Program Function Object	2006 Value
505 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
8XX Other Expenditures	29.61
601 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	81.33
8XX Other Expenditures	7,547.41
	7,628.74
601 Subtotal	
602 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
8XX Other Expenditures	745.00



Trustees' Financial Summary

FY2005-06

Submit ID: 0179-30246348

09 Custer County

0179 Spring Creek Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2006 Value
604 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
8XX Other Expenditures	21.00
605 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
8XX Other Expenditures	313.00
608 Miscellaneous Local	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
8XX Other Expenditures	2.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<div style="border-top: 1px solid black; border-bottom: 3px double black; display: inline-block; width: 100px;"></div> 0.00 8,739.95



Trustees' Financial Summary

FY2005-06

Submit ID: 0179-30246348

09 Custer County

0179 Spring Creek Elem

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					11,017.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					8,739.95	(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)					2,277.98	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
505 Title V Part A	0.00	29.61	-29.61
601 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	9,799.75	7,628.74	2,171.01
602 Title II Part A	745.00	745.00	0.00
604 Title IV Safe and Drug-Free Schools	21.00	21.00	0.00
605 Title V Part A	313.00	313.00	0.00
607 State OTO Energy Cost Relief and Transportation	67.16	0.00	67.16
608 Miscellaneous Local	72.02	2.60	69.42
Total	11,017.93	8,739.95	2,277.98



Trustees' Financial Summary

FY2005-06

Submit ID: 0179-30246348

09 Custer County

0179 Spring Creek Elem

28 - Technology Fund

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

PRC Revenue	2005 Value	2006 Value
3281 State Technology Aid	166.63	253.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	166.63	253.34

Schedule of Changes Worksheet

Beginning Fund Balance	263.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	253.34	(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)	517.17	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0179-30246348

09 Custer County

0179 Spring Creek Elem

29 - Flexibility Fund

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

PRC Revenue	2005 Value	2006 Value
1510 Interest Earnings	396.64	550.24
1900 Other Revenue from Local Sources	1,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,396.64	550.24

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	554.30	0.00
8XX Other Expenditures	900.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,454.30	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	21,023.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	550.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	21,573.91	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0179-30246348

09 Custer County

0179 Spring Creek Elem

60 - Building Fund

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

PRC Revenue	2005 Value	2006 Value
1900 Other Revenue from Local Sources	938.79	338.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	938.79	338.39

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

PRC Program Function Object	2005 Value	2006 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	90.00	780.00
4XX Purchased Property Services	150.69	0.00
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	0.00	679.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	240.69	1,459.41

Schedule of Changes Worksheet

Beginning Fund Balance	2,212.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	338.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,459.41	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,091.34	(5)



Trustees' Financial Summary

FY2005-06

Submit ID: 0179-30246348

09 Custer County

0179 Spring Creek Elem

Fund	Account	Description	2005 Value	2006 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	19,903.00	20,010.00
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	570.00	557.00
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	2,659.85	2,293.94
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

FY2005-06

Submit ID: 0179-30246348

09 Custer County

0179 Spring Creek Elem

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	693.55
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	693.55

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	231.15
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	998.70
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	998.80
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.

Percentage of Special Ed Funding in FY2008 Maximum Budget: 75%



Trustees' Financial Summary

FY2005-06

Submit ID: 0179-30246348

09 Custer County

0179 Spring Creek Elem

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	998.80	0.00	0.00	0.00	
Totals			998.80	0.00	0.00	0.00	998.80



Trustees' Financial Summary

FY2005-06

Submit ID: 0179-30246348

09 Custer County

0179 Spring Creek Elem

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 FY06.*



Trustees' Financial Summary

FY2005-06

Submit ID: 0179-30246348

09 Custer County

0179 Spring Creek Elem



Trustees' Financial Summary

FY2005-06

Submit ID: 0179-30246348

09 Custer County

0179 Spring Creek Elem