



# Trustees' Financial Summary

FY2003-04

Submit ID: 0009-52250308

## 01 Beaverhead County 0009 Lima K-12 Schools

### Due Dates:

Trustees' Financial Summary due to County Superintendent ..... August 15

Trustees' Financial Summary due to Office of Public Instruction ..... 2nd Monday in September

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

### Certification

**Business Manager/Clerk** Jean Huntsman

Phone #: (406) 276-3571

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

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

**Chair, Board of Trustees** Brent Weekes

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

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

**County Superintendent** Dottie Donovan

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

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

### Software

Accounting Package: Foxie Lady

For FY04 did the district employ a certified special education director? No

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

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



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PRC	Title	Project Type	Project Number	CFDA #
160	Local Grant	LOCAL	none	
214	Title II Part A	FEDERAL	0100091403	84.367
216	Title IV Safe and Drug-Free Schools	FEDERAL	NONE	84.186A
231	Title I, Part A, Improvement Grants	FEDERAL	NONE	84.010
239	Title V, Part A, Innovative Programs	FEDERAL	NONE	84.298
296	TITLE 1, PART C, MIGRANT ED	FEDERAL	0100093103	84.011
299	Federal Grants/Loans	LOCAL	N/A	
395	Vo Ed All Career & Tech ED Programs	STATE	State	State
396	Vo Ed All Career & Tech Ed Programs	STATE	State	State
412	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A032861	84.358A
420	Title I Improving Basic Programs	FEDERAL	0100093104	84.010A
430	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0100091404	84.367
431	Title II, Part D, Ed Technology	FEDERAL	01000996004	84.318
433	Title IV, Part A, Safe & Drug-Free	FEDERAL	0100091604	84.186A
435	Title V, Part A, Innovative Programs	FEDERAL	01000993904	84.298
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	0100098104BG	84.048A
465	Miscellaneous Federal Grant thru OPI	FEDERAL	State	unknown
859	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A032861	84.358A
861	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	S358A022861	84.358B
899	Adjusting Entry for FY03 &04 due from & Defer	STATE	FY 03 & 04	

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## 01 Beaverhead County 0009 Lima K-12 Schools

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)	139,859.32	25,526.35	72,125.65	-813.40
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>139,859.32</b>	<b>25,526.35</b>	<b>72,125.65</b>	<b>-813.40</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)	1,840.48			
48	Fund Balance for Budget (961-970)	138,018.84	25,526.35	72,125.65	-813.40
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>139,859.32</b>	<b>25,526.35</b>	<b>72,125.65</b>	<b>-813.40</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>139,859.32</b>	<b>25,526.35</b>	<b>72,125.65</b>	<b>-813.40</b>

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**01 Beaverhead County**  
**0009 Lima K-12 Schools**

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)		35,915.84	-6,390.80	2,172.65
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)			12,127.32	
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>		35,915.84	5,736.52	2,172.65
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			5,722.31	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			5,722.31	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		35,915.84	14.21	2,172.65
52	<b>TOTAL FUND BALANCE/EQUITY</b>		35,915.84	14.21	2,172.65
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		35,915.84	5,736.52	2,172.65

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## 01 Beaverhead County 0009 Lima K-12 Schools

ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-3,323.69			825.92
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>-3,323.69</b>			<b>825.92</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)	-3,323.69			825.92
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>-3,323.69</b>			<b>825.92</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>-3,323.69</b>			<b>825.92</b>

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## 01 Beaverhead County 0009 Lima K-12 Schools

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

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,217.47	3,837.29		7,322.76
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>4,217.47</b>	<b>3,837.29</b>		<b>7,322.76</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)	4,217.47	3,837.29		7,322.76
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>4,217.47</b>	<b>3,837.29</b>		<b>7,322.76</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>4,217.47</b>	<b>3,837.29</b>		<b>7,322.76</b>



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## 01 Beaverhead County 0009 Lima K-12 Schools

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)	273.04	59,348.48		
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>	273.04	59,348.48		
<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				
48	Fund Balance for Budget (961-970)	273.04	59,348.48		
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	273.04	59,348.48		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	273.04	59,348.48		



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## 01 Beaverhead County 0009 Lima K-12 Schools

ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
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)	17,049.77		30,773.13	
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>	17,049.77		30,773.13	
<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)				
45	Assets Held in Trusts				
48	Fund Balance for Budget (961-970)	17,049.77		30,773.13	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	17,049.77		30,773.13	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	17,049.77		30,773.13	



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



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



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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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## 01 Beaverhead County 0009 Lima K-12 Schools

### 01 - General Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	257,109.78	257,789.26
1112 District Levy - Personal Property	4,840.57	5,556.63
1114 District Levy - Pers Prop/Mobile Homes	1,698.46	6,650.85
1190 Penalties and Interest on Taxes	1,095.35	3,091.34
1510 Interest Earnings	773.24	378.43
1900 Other Revenue from Local Sources	332.10	37.28
3110 Direct State Aid	343,507.65	368,403.81
3115 State Spec Ed Allowable Cost Pymt to Districts	13,985.89	14,807.04
3120 State Guaranteed Tax Base Aid	89,688.41	113,693.28
3440 State HB20/SB417 Prop Tax Reimb	4,900.63	2,994.39
3444 State School Block Grant	43,655.89	44,561.40
3445 State Combined Fund School Block Grant	0.00	3,291.05
4800 Federal Revenue in Lieu of Taxes	0.00	9,783.34
6100 Material Prior Period Revenue Adjustments	334.40	0.00

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

761,922.37      831,038.10

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	297,013.05	296334.91
2XX Personal Services - Employee Benefits	38,724.30	27374.40
3XX Purchased Professional and Technical Services	2,251.05	.00
4XX Purchased Property Services	2,837.20	3158.26
5XX Other Purchased Services	2,124.77	520.65
6XX Supplies and Materials	19,253.51	39317.07
8XX Other Expenditures	0.00	30.00
21XX Support Services - Students		
1XX Personal Services - Salaries	17,013.84	17729.03
2XX Personal Services - Employee Benefits	4,107.11	3757.17
3XX Purchased Professional and Technical Services	549.50	496.00
5XX Other Purchased Services	219.40	327.75
6XX Supplies and Materials	1,146.73	1491.88
810 Dues and Fees	150.00	.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	0.00	110.00
2XX Personal Services - Employee Benefits	0.00	.60
3XX Purchased Professional and Technical Services	0.00	780.00
5XX Other Purchased Services	60.00	.00



# Trustees' Financial Summary

FY2003-04

Submit ID: 0009-52250308

01 Beaverhead County

0009 Lima K-12 Schools

## 01 - General Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	17,204.04	17937.96
		2XX	Personal Services - Employee Benefits	6,868.60	5834.98
		5XX	Other Purchased Services	129.60	.00
		6XX	Supplies and Materials	2,524.27	3245.87
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	19,980.01	15399.96
		2XX	Personal Services - Employee Benefits	56.70	3943.99
		3XX	Purchased Professional and Technical Services	787.85	1883.60
		4XX	Purchased Property Services	0.00	94.00
		5XX	Other Purchased Services	8,098.27	8099.05
		6XX	Supplies and Materials	3,012.36	5719.15
		810	Dues and Fees	1,878.00	2224.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	38,369.89	34435.85
		2XX	Personal Services - Employee Benefits	442.20	5163.67
		4XX	Purchased Property Services	0.00	110.00
		5XX	Other Purchased Services	2,785.12	1700.00
		6XX	Supplies and Materials	3,580.98	943.04
		810	Dues and Fees	220.00	50.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	14,039.93	14573.78
		2XX	Personal Services - Employee Benefits	3,147.42	2735.86
		3XX	Purchased Professional and Technical Services	9,046.92	7500.00
		4XX	Purchased Property Services	0.00	200.00
		5XX	Other Purchased Services	3,450.65	3470.34
		6XX	Supplies and Materials	1,404.95	722.40
		810	Dues and Fees	125.00	75.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	38,888.53	39494.62
		2XX	Personal Services - Employee Benefits	6,563.26	3310.66
		3XX	Purchased Professional and Technical Services	57.84	.00
		4XX	Purchased Property Services	16,223.74	17480.30
		5XX	Other Purchased Services	11,344.35	12777.96
		6XX	Supplies and Materials	17,811.78	41101.73
		810	Dues and Fees	0.00	160.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	8,393.15	9802.57
		2XX	Personal Services - Employee Benefits	24.83	2138.23
		3XX	Purchased Professional and Technical Services	3,404.31	2315.50



# Trustees' Financial Summary

FY2003-04

Submit ID: 0009-52250308

## 01 Beaverhead County 0009 Lima K-12 Schools

### 01 - General Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
280	Special Education - Local and State				
	1XXX	Instruction			
		5XX	Other Purchased Services	675.72	1024.32
		6XX	Supplies and Materials	4,053.43	1259.37
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	13,486.26	15386.50
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	44,722.02	50363.87
		2XX	Personal Services - Employee Benefits	10,314.92	11859.63
		4XX	Purchased Property Services	59.17	60.00
		6XX	Supplies and Materials	5,337.87	4249.20
		7XX	Property and Equipment Acquisition	1,613.86	.00
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	0.00	441.28
		2XX	Personal Services - Employee Benefits	0.00	28.17
		6XX	Supplies and Materials	223.54	290.30
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	1,440.00	1352.75
		2XX	Personal Services - Employee Benefits	1.65	12.28
		5XX	Other Purchased Services	99.10	345.80
		6XX	Supplies and Materials	113.19	.00
		810	Dues and Fees	180.00	552.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	3,805.69	3686.02
		2XX	Personal Services - Employee Benefits	123.44	199.12
		4XX	Purchased Property Services	461.83	1380.88
		6XX	Supplies and Materials	2,338.90	3521.04
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	21,127.88	22799.00
		2XX	Personal Services - Employee Benefits	232.22	338.96
		4XX	Purchased Property Services	254.21	.00
		5XX	Other Purchased Services	5,286.61	4144.25
		6XX	Supplies and Materials	3,836.06	6429.56
		7XX	Property and Equipment Acquisition	1,209.61	.00
		810	Dues and Fees	1,675.00	1600.00



# Trustees' Financial Summary

FY2003-04

Submit ID: 0009-52250308

01 Beaverhead County

0009 Lima K-12 Schools

## 01 - General Fund

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

PRC Program Function Object	2003 Value	2004 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	2,536.62	2631.34
2XX Personal Services - Employee Benefits	429.45	354.78
5XX Other Purchased Services	332.48	.00
6XX Supplies and Materials	464.72	5619.42
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>751,750.46</u>	<u>796,001.63</u>

### Schedule of Changes Worksheet

Beginning Fund Balance	106,400.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	831,038.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	796,001.63	(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                      1,840.48    Less Last Year                      3,418.11                      (4b)                      -1,577.63		
	-1,577.63	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	139,859.23	(5)

**Line 5 (139,859.23) does not match line 52 (139,859.32) on the Balance Sheet!!!**



# Trustees' Financial Summary

FY2003-04

Submit ID: 0009-52250308

## 01 Beaverhead County 0009 Lima K-12 Schools

### 10 - Transportation Fund

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

PRC Revenue		2003 Value	2004 Value
1111	District Levy - Real Property	12,897.93	27,242.78
1112	District Levy - Personal Property	261.03	492.33
1114	District Levy - Pers Prop/Mobile Homes	75.53	492.53
1190	Penalties and Interest on Taxes	37.93	133.83
1510	Interest Earnings	138.45	15.43
2220	County On-Schedule Trans Reimb	19,623.73	21,435.67
3210	State On-Schedule Trans Reimb	19,623.74	21,435.68
3440	State HB20/SB417 Prop Tax Reimb	13.68	11.39
4800	Federal Revenue in Lieu of Taxes	0.00	433.15
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>52,672.02</u>	<u>71,692.79</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	10,800.00	8799.96
2XX	Personal Services - Employee Benefits	32.40	2251.18
25XX	Support Services - Business		
1XX	Personal Services - Salaries	2,159.98	2237.03
2XX	Personal Services - Employee Benefits	0.00	426.28
3XX	Purchased Professional and Technical Services	538.96	.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	16,301.86	15780.22
2XX	Personal Services - Employee Benefits	12,994.68	11328.66
3XX	Purchased Professional and Technical Services	0.00	100.00
4XX	Purchased Property Services	5,546.56	4061.76
5XX	Other Purchased Services	10,471.20	8218.21
6XX	Supplies and Materials	6,219.02	6174.97
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>65,064.66</u>	<u>59,378.27</u>



# Trustees' Financial Summary

FY2003-04

Submit ID: 0009-52250308

01 Beaverhead County

0009 Lima K-12 Schools

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						13,211.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						71,692.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						59,378.27	(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)						25,526.35	(5)



# Trustees' Financial Summary

FY2003-04

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01 Beaverhead County

0009 Lima K-12 Schools

## 11 - Bus Depreciation Fund

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

PRC Revenue		2003 Value	2004 Value
1111	District Levy - Real Property	16,852.69	19,698.19
1112	District Levy - Personal Property	454.60	458.82
1114	District Levy - Pers Prop/Mobile Homes	76.81	469.07
1190	Penalties and Interest on Taxes	61.52	200.97
1510	Interest Earnings	323.13	232.80
3440	State HB20/SB417 Prop Tax Reimb	289.30	241.08
3444	State School Block Grant	1,721.41	0.00
4800	Federal Revenue in Lieu of Taxes	0.00	432.54
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>19,779.46</u>	<u>21,733.47</u>

### Schedule of Changes Worksheet

Beginning Fund Balance				50,392.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				21,733.47	(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)				72,125.65	(5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 0009-52250308

## 01 Beaverhead County 0009 Lima K-12 Schools

### 12 - School Food Services Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	136.88	34.86
1611	National School Lunch Program	11,052.22	8,785.45
1632	Daily Adult Sales	0.00	910.95
3220	State Food Services Match	0.00	66.01
4550	Federal Child Nutrition	16,999.38	18,964.58
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>28,188.48</u>	<u>28,761.85</u>

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

PRC Program Function Object		2003 Value	2004 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	19,219.89	18118.66
	2XX Personal Services - Employee Benefits	671.01	1319.09
	4XX Purchased Property Services	1,360.67	307.68
	5XX Other Purchased Services	326.50	877.40
	6XX Supplies and Materials	14,963.38	13780.40
	8XX Other Expenditures	0.00	60.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>36,541.45</u>	<u>34,463.23</u>

### Schedule of Changes Worksheet

Beginning Fund Balance		4,887.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		28,761.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		34,463.23	(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)		-813.40	(5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 0009-52250308

## 01 Beaverhead County 0009 Lima K-12 Schools

### 14 - Retirement Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	1,110.53	333.66
2240	County Retirement Distribution	2,260.39	91,527.07
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>3,370.92</u>	<u>91,860.73</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	44,843.57	47025.08
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	2,558.69	2687.09
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	0.00	9.16
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	2,524.95	2656.99
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	4,644.23	3734.49
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	5,671.09	5177.93
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	2,277.67	2306.61
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	5,455.88	5722.68
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	1,746.90	2076.66
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	987.20	852.90
62XX	Resources Transferred to Other School Districts or Cooper		
	920 Resources Transferred to Other School Districts or Cooper	1,242.36	1376.34
390	State Career & Technical Ed Entitlement - Undistributed		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	6,728.93	7565.19



# Trustees' Financial Summary

FY2003-04

Submit ID: 0009-52250308

01 Beaverhead County

0009 Lima K-12 Schools

## 14 - Retirement Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	1509.31
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	168.96	202.17
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	0.00	49.87
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	192.34	268.15
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	332.50	369.26
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	2,674.90	2731.03
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	3,118.52	2972.11
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>85,168.69</u>	<u>89,293.02</u>



# Trustees' Financial Summary

FY2003-04

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01 Beaverhead County

0009 Lima K-12 Schools

## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						33,347.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						91,860.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						89,293.02	(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)						35,915.64	(5)

**Line 5 (35,915.64) does not match line 52 (35,915.84) on the Balance Sheet!!!**

# Trustees' Financial Summary

FY2003-04

Submit ID: 0009-52250308

## 01 Beaverhead County 0009 Lima K-12 Schools

### 15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
<b>160 Local Grant</b>	
1900 Other Revenue from Local Sources	2,265.66
<b>214 Title II Part A</b>	
4200 Title I, Part A, Improving Basic Programs	3,746.84
<b>216 Title IV Safe and Drug-Free Schools</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	647.46
<b>231 Title I, Part A, Improvement Grants</b>	
4220 Title I, Part A, Improvement Grants	244.22
<b>239 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	86.40
<b>296 TITLE 1, PART C, MIGRANT ED</b>	
4250 Title I, Part C, Migrant Education	4.50
<b>395 Vo Ed All Career &amp; Tech ED Programs</b>	
3900 State Career & Technical Ed Entitlement	337.00
<b>396 Vo Ed All Career &amp; Tech Ed Programs</b>	
3900 State Career & Technical Ed Entitlement	533.00
<b>412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	4,086.50
<b>420 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	27,477.69
<b>430 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	4,901.65
<b>431 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	56.59
<b>433 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,298.00
<b>435 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	548.00
<b>451 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	3,063.00
<b>465 Miscellaneous Federal Grant thru OPI</b>	
4650 Federal Miscellaneous Grants from OPI	381.00
<b>859 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	1,236.58
<b>861 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	1,452.70



# Trustees' Financial Summary

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01 Beaverhead County

0009 Lima K-12 Schools

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
<b>899 Adjusting Entry for FY03 &amp;04 due from &amp; Defer</b>	
6100 Material Prior Period Revenue Adjustments	1,068.95
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	53,435.74

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

PRC Program Function Object	2004 Value
<b>160 Local Grant</b>	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
6XX Supplies and Materials	1221.79
<b>214 Title II Part A</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	2779.80
5XX Other Purchased Services	359.64
6XX Supplies and Materials	607.40
<b>214 Subtotal</b>	3,746.84
<b>216 Title IV Safe and Drug-Free Schools</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	647.46
<b>231 Title I, Part A, Improvement Grants</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
6XX Supplies and Materials	244.22
<b>239 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
221X Improvement of Instruction Services	
5XX Other Purchased Services	86.40



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
<b>296 TITLE 1, PART C, MIGRANT ED</b>	
425 Title I, Part C, Migrant Education	
1XXX Instruction	
2XX Personal Services - Employee Benefits	4.50
<b>299 Federal Grants/Loans</b>	
425 Title I, Part C, Migrant Education	
1XXX Instruction	
2XX Personal Services - Employee Benefits	4.50
<b>395 Vo Ed All Career &amp; Tech ED Programs</b>	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	337.00
<b>396 Vo Ed All Career &amp; Tech Ed Programs</b>	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	533.00
<b>412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	4086.50
<b>420 Title I Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	10041.06
2XX Personal Services - Employee Benefits	1557.88
4XX Purchased Property Services	75.00
6XX Supplies and Materials	15803.75
	27,477.69
<b>420 Subtotal</b>	
<b>430 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	4901.65



# Trustees' Financial Summary

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0009 Lima K-12 Schools

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
<b>431 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
5XX Other Purchased Services	56.59
<b>433 Title IV, Part A, Safe &amp; Drug-Free</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	1298.00
<b>435 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
5XX Other Purchased Services	135.00
6XX Supplies and Materials	413.00
<b>435 Subtotal</b>	548.00
<b>451 Vo Ed Carl Perkins Basic Grant</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	3063.00
<b>465 Miscellaneous Federal Grant thru OPI</b>	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	381.00
<b>859 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	1236.58
<b>861 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	1136.58
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      51,011.30



# Trustees' Financial Summary

FY2003-04

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0009 Lima K-12 Schools

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						-2,410.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						53,435.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						51,011.30	(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)						14.21	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
160 Local Grant	2,265.66	1,221.79	1,043.87
214 Title II Part A	3,746.84	3,746.84	0.00
216 Title IV Safe and Drug-Free Schools	647.46	647.46	0.00
231 Title I, Part A, Improvement Grants	244.22	244.22	0.00
239 Title V, Part A, Innovative Programs	86.40	86.40	0.00
296 TITLE 1, PART C, MIGRANT ED	4.50	4.50	0.00
299 Federal Grants/Loans	0.00	4.50	-4.50
395 Vo Ed All Career & Tech ED Programs	337.00	337.00	0.00
396 Vo Ed All Career & Tech Ed Programs	533.00	533.00	0.00
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	4,086.50	4,086.50	0.00
420 Title I Improving Basic Programs	27,477.69	27,477.69	0.00
430 Title II, Part A, Teacher/Principal Train/Recruit	4,901.65	4,901.65	0.00
431 Title II, Part D, Ed Technology	56.59	56.59	0.00
433 Title IV, Part A, Safe & Drug-Free	1,298.00	1,298.00	0.00
435 Title V, Part A, Innovative Programs	548.00	548.00	0.00
451 Vo Ed Carl Perkins Basic Grant	3,063.00	3,063.00	0.00
465 Miscellaneous Federal Grant thru OPI	381.00	381.00	0.00
859 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	1,236.58	1,236.58	0.00
861 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	1,452.70	1,136.58	316.12
899 Adjusting Entry for FY03 &04 due from & Defer	1,068.95	0.00	1,068.95
<b>Total</b>	<b>53,435.74</b>	<b>51,011.30</b>	<b>2,424.44</b>



# Trustees' Financial Summary

FY2003-04

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## 01 Beaverhead County 0009 Lima K-12 Schools

### 17 - Adult Education Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	0.00	1.83
1111	District Levy - Real Property	1,253.26	1,383.80
1112	District Levy - Personal Property	37.79	37.23
1114	District Levy - Pers Prop/Mobile Homes	0.42	34.24
1190	Penalties and Interest on Taxes	4.18	17.11
3440	State HB20/SB417 Prop Tax Reimb	35.16	29.30
3444	State School Block Grant	214.43	0.00

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

1,545.24	1,503.51
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#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2003 Value	2004 Value
610	Adult Continuing Education Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	1,117.50	1316.25
	2XX Personal Services - Employee Benefits	1.51	9.83
	6XX Supplies and Materials	159.81	42.38

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

1,278.82	1,368.46
----------	----------

### Schedule of Changes Worksheet

Beginning Fund Balance					2,037.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,503.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,368.46	(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)					2,172.65	(5)



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## 01 Beaverhead County 0009 Lima K-12 Schools

### 18 - Traffic Education Fund

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

PRC Revenue	2003 Value	2004 Value
1900 Other Revenue from Local Sources	109.95	0.00
3260 State Driver's Education Reimbursement	600.06	662.90
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	710.01	662.90

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	720.00	1564.00
2XX Personal Services - Employee Benefits	0.00	11.41
4XX Purchased Property Services	498.95	621.04
5XX Other Purchased Services	411.00	.00
6XX Supplies and Materials	327.78	486.60
810 Dues and Fees	0.00	25.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,957.73	2,708.05

### Schedule of Changes Worksheet

Beginning Fund Balance	-1,278.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	662.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,708.05	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-3,323.69	(5)



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## 28 - Technology Fund

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

PRC Revenue	2003 Value	2004 Value
1920 Contributions/Donations from Private Sources	500.00	0.00
4650 Federal Miscellaneous Grants from OPI	0.00	1,919.40
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	500.00	1,919.40

### Schedule of Changes Worksheet

Beginning Fund Balance	2,298.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,919.40	(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)	4,217.47	(5)



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## 50 - Debt Service Fund

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

PRC Revenue		2003 Value	2004 Value
1111	District Levy - Real Property	60,509.59	78,332.26
1112	District Levy - Personal Property	1,175.65	1,360.32
1114	District Levy - Pers Prop/Mobile Homes	431.60	1,751.76
1190	Penalties and Interest on Taxes	297.42	896.95
1510	Interest Earnings	134.39	98.30
3120	State Guaranteed Tax Base Aid	0.00	536.19
3440	State HB20/SB417 Prop Tax Reimb	2,556.07	2,130.05
3444	State School Block Grant	8,672.31	0.00
4800	Federal Revenue in Lieu of Taxes	0.00	2,493.21
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>73,777.03</u>	<u>87,599.04</u>

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

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	79,823.34	77000.00
	850 Interest on Debt	4,691.35	4908.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>84,514.69</u>	<u>81,908.50</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				1,632.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				87,599.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				81,908.50	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				7,322.76	(5)



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0009 Lima K-12 Schools

## 60 - Building Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	4.11	3.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4.11	3.00

### Schedule of Changes Worksheet

Beginning Fund Balance	270.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3.00	(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)	273.04	(5)



# Trustees' Financial Summary

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## 61 - Building Reserve Fund

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

PRC Revenue	2003 Value	2004 Value
1111 District Levy - Real Property	9,364.45	703.33
1112 District Levy - Personal Property	181.20	7.83
1114 District Levy - Pers Prop/Mobile Homes	63.96	146.97
1190 Penalties and Interest on Taxes	43.74	101.91
1510 Interest Earnings	620.31	517.58
3440 State HB20/SB417 Prop Tax Reimb	19.68	16.40
3444 State School Block Grant	1,288.32	0.00
4800 Federal Revenue in Lieu of Taxes	0.00	368.76
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>11,581.66</b>	<b>1,862.78</b>

### Schedule of Changes Worksheet

Beginning Fund Balance	57,485.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,862.78	(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)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	59,348.48	(5)



# Trustees' Financial Summary

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

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	422.32	207.91
1900 Other Revenue from Local Sources	0.00	35.00
1920 Contributions/Donations from Private Sources	451.91	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>874.23</b>	<b>242.91</b>

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

PRC Program Function Object	2003 Value	2004 Value
8XX Community Services Programs		
33XX Community Services		
5XX Other Purchased Services	8,000.00	9986.00
870 Student Scholarships	837.20	664.97
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>8,837.20</b>	<b>10,650.97</b>

### Schedule of Changes Worksheet

Beginning Fund Balance	27,457.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	242.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,650.97	(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)	17,049.77	(5)



# Trustees' Financial Summary

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## 84 - Student Extracurricular Activities Fund

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

PRC Revenue		2003 Value	2004 Value
1700	Student Extracurricular Activity Receipts	60,579.66	36,288.22
1900	Other Revenue from Local Sources	153.79	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		60,733.45	36,288.22

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

PRC Program Function Object		2003 Value	2004 Value
7XX	Extracurricular Athletics and Activities		
3XXX	Operation of Non-Educational Services		
XXX	Student Extracurricular	36,257.66	53,269.54
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		36,257.66	53,269.54

## Schedule of Changes Worksheet

Beginning Fund Balance		47,754.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		36,288.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		53,269.54	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		30,773.13	(5)



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**01 Beaverhead County**

**0009 Lima K-12 Schools**

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2003 Value</b>	<b>2004 Value</b>
XX	XXX 26XX	41X Energy Utility Services	4,950.80	4,779.94
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

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0009 Lima K-12 Schools

## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	13,861.71
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	13,861.71

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,620.57
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	19,960.86
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	31,926.49
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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## 01 Beaverhead County

### 0009 Lima K-12 Schools

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	9,802.57	0.00	0.00	0.00	
280	1XXX	2XX	2,138.23	0.00	0.00	0.00	
280	1XXX	3XX	2,315.50	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	1,024.32	0.00	0.00	0.00	
280	1XXX	6XX	1,259.37	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	15,386.50	0.00	0.00	0.00	
<b>Totals</b>			31,926.49	0.00	0.00	0.00	31,926.49



# 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 FY04.*



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2003)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2004) [a + b - c - d]	Current Portion Due FY2005	Long-Term Portion Due FY2006-
<b>Governmental Activities *</b>							
General Obligation Bonds:							
6/27/1991 Issue	77,000.00	0.00	77,000.00	0.00	0.00	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	77,000.00	0.00	77,000.00	0.00	0.00	0.00	0.00

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

\*\* 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.