



# Trustees' Financial Summary

FY2003-04

Submit ID: 0003-92591448

01 Beaverhead County

0003 Grant Elem

**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** Ted Taylor

Phone #: (406) 683-2257

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

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

**Chair, Board of Trustees** Richard Melle

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

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

**County Superintendent** Dottie Donovan

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

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

## Software

Accounting Package: Quicken

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 #
007	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	Federal	84.358A
008	Residual Equity Transfer In	LOCAL		
013	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0100033104	84.367
014	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0100033103	84.367
031	Title I Improving Basic Programs	FEDERAL	0100033103	84.010A
032	Title I, Part A, Improving Basic Programs	FEDERAL	0100033104	84.010A
039	Title V, Part A, Innovative Programs	FEDERAL	010033904	84.298
040	Title V, Part A, Innovative Programs	FEDERAL	0100033904	84.298

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,361.43	3,587.00	51,091.75	190.30
02	Taxes Receivable - Real and Personal (120-149)	938.50	6.25	292.61	
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>14,299.93</b>	<b>3,593.25</b>	<b>51,384.36</b>	<b>190.30</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)	938.50	6.25	292.61	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>938.50</b>	<b>6.25</b>	<b>292.61</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	13,361.43	3,587.00	51,091.75	190.30
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>13,361.43</b>	<b>3,587.00</b>	<b>51,091.75</b>	<b>190.30</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>14,299.93</b>	<b>3,593.25</b>	<b>51,384.36</b>	<b>190.30</b>

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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		4,712.35	14,096.58	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
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>		4,712.35	14,096.58	
<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)			10,070.04	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			10,070.04	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		4,712.35	4,026.54	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		4,712.35	4,026.54	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		4,712.35	14,096.58	

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			97.99	
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>			97.99	
<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)			97.99	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			97.99	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			97.99	

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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	33.26			
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>	33.26			
<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)	33.26			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	33.26			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	33.26			

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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)	194.51	467.29		
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>194.51</b>	<b>467.29</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)	194.51	467.29		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>194.51</b>	<b>467.29</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>194.51</b>	<b>467.29</b>		

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
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		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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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)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
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		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)		7,180.53		
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>		7,180.53		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		7,180.53		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>		7,180.53		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		7,180.53		



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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

### 0003 Grant Elem

#### 01 - General Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	24,999.60	28,894.19
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	4,137.21
1900	Other Revenue from Local Sources	330.96	321.28
3110	Direct State Aid	36,527.05	36,929.35
3115	State Spec Ed Allowable Cost Pymt to Districts	1,814.10	1,962.72
3440	State HB20/SB417 Prop Tax Reimb	1,301.26	1,084.37
3444	State School Block Grant	7,327.94	7,479.94
6100	Material Prior Period Revenue Adjustments	0.00	352.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>72,300.91</u>	<u>81,161.78</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		
1XX	Personal Services - Salaries	40,214.03	42192.44
2XX	Personal Services - Employee Benefits	36.57	253.69
6XX	Supplies and Materials	2,537.53	802.73
7XX	Property and Equipment Acquisition	1,644.68	281.99
222X	Educational Media Services		
6XX	Supplies and Materials	0.00	150.00
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	5,210.61	6002.70
2XX	Personal Services - Employee Benefits	0.00	60.00
5XX	Other Purchased Services	1,109.80	1353.49
6XX	Supplies and Materials	963.40	565.00
25XX	Support Services - Business		
5XX	Other Purchased Services	2,679.04	3787.00
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	5,456.96	5938.00
2XX	Personal Services - Employee Benefits	0.00	280.00
4XX	Purchased Property Services	5,087.46	5954.55
5XX	Other Purchased Services	0.00	1031.00
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	5,470.58	5573.00
280	Special Education - Local and State		
62XX	Resources Transferred to Other School Districts or Cooper		
920	Resources Transferred to Other School Districts or Cooper	2,612.75	2826.32



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## 01 - General Fund

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	73,023.41	77,051.91
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### Schedule of Changes Worksheet

Beginning Fund Balance	9,251.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	81,161.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	77,051.91	(3)
Increase/Decrease of Reserve for Inventories		
This Year                    0.00    Less Last Year                    0.00                    (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                    0.00    Less Last Year                    0.00                    (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	13,361.43	(5)



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## 01 Beaverhead County 0003 Grant Elem

### 10 - Transportation Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	125.55	0.00
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	13.80
2220	County On-Schedule Trans Reimb	4,902.37	7,288.95
3210	State On-Schedule Trans Reimb	4,902.38	7,288.95
3440	State HB20/SB417 Prop Tax Reimb	141.10	117.58
3444	State School Block Grant	67.79	34.60

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

10,139.19	14,743.88
-----------	-----------

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	7,069.45	8861.00
2XX Personal Services - Employee Benefits	426.29	425.00
4XX Purchased Property Services	953.15	468.93
5XX Other Purchased Services	1,430.75	1550.50
6XX Supplies and Materials	1,720.88	1422.45

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

11,600.52	12,727.88
-----------	-----------

### Schedule of Changes Worksheet

Beginning Fund Balance	1,571.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,743.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,727.88	(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)	3,587.00	(5)



# Trustees' Financial Summary

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## 11 - Bus Depreciation Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	7,303.63	10,401.17
1510	Interest Earnings	444.93	393.37
3440	State HB20/SB417 Prop Tax Reimb	250.44	208.69
3444	State School Block Grant	773.31	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>8,772.31</u>	<u>11,003.23</u>

### Schedule of Changes Worksheet

Beginning Fund Balance				40,088.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				11,003.23	(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)				51,091.75	(5)



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## 12 - School Food Services Fund

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

PRC Revenue	2003 Value	2004 Value
1613 Special Milk Program	435.03	542.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	435.03	542.00

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

PRC Program Function Object	2003 Value	2004 Value
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	443.79	549.46
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	443.79	549.46

### Schedule of Changes Worksheet

Beginning Fund Balance	197.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	542.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	549.46	(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)	190.30	(5)



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## 13 - Tuition Fund

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

PRC Revenue	2003 Value	2004 Value
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	40.08	0.00
3440 State HB20/SB417 Prop Tax Reimb	0.00	33.40
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>40.08</b>	<b>33.40</b>

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

PRC Program Function Object	2003 Value	2004 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	632.62
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>632.62</b>

### Schedule of Changes Worksheet

Beginning Fund Balance	599.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	33.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	632.62	(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)
		(5)



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## 14 - Retirement Fund

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

PRC Revenue	2003 Value	2004 Value
2240 County Retirement Distribution	10,318.78	11,100.01
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	10,318.78	11,100.01

### 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	8,938.13	.00
280 Special Education - Local and State		
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	0.00	194.88
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	219.24	.00
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	7183.11
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	0.00	702.56
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	0.00	630.73
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	0.00	941.49
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	9,157.37	9,652.77



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## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						3,265.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						11,100.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						9,652.77	(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)						4,712.35	(5)



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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
<b>007 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,704.82
<b>008 Residual Equity Transfer In</b>	
9710 Residual Equity Transfers In	2,650.97
<b>013 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,237.53
<b>014 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,515.75
<b>031 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	4,494.75
<b>032 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	13,825.09
<b>039 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	219.34
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	33,648.25

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

PRC Program Function Object	2004 Value
<b>007 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	9391.75
<b>013 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
8XX Other Expenditures	101.03
<b>014 Title II, Part A, Teacher/Principal Train/Recruit</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2237.53



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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>031 Title I Improving Basic Programs</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	3036.40
2XX Personal Services - Employee Benefits	340.96
6XX Supplies and Materials	1397.58
	4,774.94
<b>031 Subtotal</b>	
<b>032 Title I, Part A, Improving Basic Programs</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	10614.31
2XX Personal Services - Employee Benefits	1966.75
3XX Purchased Professional and Technical Services	317.90
6XX Supplies and Materials	926.13
	13,825.09
<b>032 Subtotal</b>	
<b>039 Title V, Part A, Innovative Programs</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	709.00
<b>040 Title V, Part A, Innovative Programs</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	219.34
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      31,258.68



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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						1,636.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						33,648.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						31,258.68	(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)						4,026.54	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
007 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	8,704.82	9,391.75	-686.93
008 Residual Equity Transfer In	2,650.97	0.00	2,650.97
013 Title II, Part A, Teacher/Principal Train/Recruit	2,237.53	101.03	2,136.50
014 Title II, Part A, Teacher/Principal Train/Recruit	1,515.75	2,237.53	-721.78
031 Title I Improving Basic Programs	4,494.75	4,774.94	-280.19
032 Title I, Part A, Improving Basic Programs	13,825.09	13,825.09	0.00
039 Title V, Part A, Innovative Programs	219.34	709.00	-489.66
040 Title V, Part A, Innovative Programs	0.00	219.34	-219.34
<b>Total</b>	<u>33,648.25</u>	<u>31,258.68</u>	<u>2,389.57</u>



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## 20 - Lease-Rental Fund

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

PRC Revenue	2003 Value	2004 Value
1910 Rentals	1,050.00	450.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,050.00	450.00

### 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		
3XX Purchased Professional and Technical Services	0.00	600.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	792.39	.00
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	950.00	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,742.39	600.00

## Schedule of Changes Worksheet

Beginning Fund Balance	247.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	450.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	600.00	(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)	97.99	(5)



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## 28 - Technology Fund

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

PRC Revenue	2003 Value	2004 Value
4650 Federal Miscellaneous Grants from OPI	0.00	194.51
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	194.51

### 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		
3XX Purchased Professional and Technical Services	330.93	.00
23XX Support Services - General Administration		
5XX Other Purchased Services	535.99	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	866.92	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	194.51	(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)	194.51	(5)



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## 29 - Flexibility Fund

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

PRC Revenue	2003 Value	2004 Value
3282 State Flexibility Fund Allocation	1,028.82	0.00
3445 State Combined Fund School Block Grant	0.00	789.35
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,028.82</b>	<b>789.35</b>

### 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		
5XX Other Purchased Services	148.95	.00
221X Improvement of Instruction Services		
5XX Other Purchased Services	590.00	.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	611.93
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>738.95</b>	<b>611.93</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	289.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	789.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	611.93	(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)
	467.29	(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
1920 Contributions/Donations from Private Sources	500.00	995.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	500.00	995.00

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	113.50	.00
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	2018.35
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	113.50	2,018.35

## Schedule of Changes Worksheet

Beginning Fund Balance	1,023.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	995.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,018.35	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00   Less Last Year           0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00   Less Last Year           0.00                   (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



# Trustees' Financial Summary

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**01 Beaverhead County**

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<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2003 Value</b>	<b>2004 Value</b>
XX	XXX 26XX	41X Energy Utility Services	2,770.35	3,507.23
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	5,470.58	5,573.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	1,962.72
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	1,962.72

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	654.24
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	2,826.32
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	2,826.32
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

### 0003 Grant 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	2,826.32	0.00	0.00	0.00	
<b>Totals</b>			2,826.32	0.00	0.00	0.00	2,826.32



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**01 Beaverhead County**

**0003 Grant 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 FY04.*



# Trustees' Financial Summary

FY2003-04

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<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	840.00	0.00	0.00	840.00
Buildings	107,860.50	5,573.00	0.00	113,433.50
Totals at historical cost	108,700.50	5,573.00	0.00	114,273.50
Less Accumulated depreciation for:				
Machinery And Equipment Accum	47,618.00	0.00	0.00	47,618.00
Total accumulated depreciation	47,618.00	0.00	0.00	47,618.00
Governmental activities, capital assets, net	61,082.50	5,573.00	0.00	66,655.50

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

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

<b>Depreciation by Function for FY2004</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>
Transportation (27XX)	9,523.60	0.00
Total Depreciation for FY2004	9,523.60	0.00



# Trustees' Financial Summary

**FY2003-04**

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