



# Trustees' Financial Summary

FY2003-04

Submit ID: 0006-36474554

## 01 Beaverhead County 0006 Beaverhead County H S

### 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** Evelyn Mull

Phone #: (406) 683-2361

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

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

**Chair, Board of Trustees** Gary Love

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

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

**County Superintendent** Dottie Donovan

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

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

### Software

Accounting Package: Black Mountain

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 #
111	MONTANA HERITAGE GRANT	LOCAL		
144	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0100061404	84.367
163	Title IV Safe and Drug-Free Schools	FEDERAL	0100061604	84.186A
313	Title I Improving Basic Programs	FEDERAL	0100063104	84.010A
391	Vo Ed Agriculture	STATE	STATE	State
393	Title V, Part A, Innovative Programs	FEDERAL	0100063904	84.298
394	Vo Ed Family & Consumer Science	STATE	STATE	State
395	Vo Ed Tech Ed/Industrial Arts	STATE	STATE	State
396	Vo Ed Business/Marketing	STATE	STATE	State
465	CTE SUPPLEMENTAL FUNDING	STATE	CTE2003FES	
604	Title II, Part D, Ed Technology	FEDERAL	0100066004	84.318
823	Vo Ed Carl Perkins Basic Grant	FEDERAL	0100068104BG	84.048A

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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)	491,371.75	86,226.48	579,547.27	
02	Taxes Receivable - Real and Personal (120-149)	114,005.75	4,916.21	20,482.83	
03	Taxes Receivable - Protested (150-159)	4,784.66		955.28	
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>610,162.16</b>	<b>91,142.69</b>	<b>600,985.38</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)	118,790.41	4,916.21	21,438.11	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>118,790.41</b>	<b>4,916.21</b>	<b>21,438.11</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	216,619.21	1,544.87		
48	Fund Balance for Budget (961-970)	274,752.54	84,681.61	579,547.27	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>491,371.75</b>	<b>86,226.48</b>	<b>579,547.27</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>610,162.16</b>	<b>91,142.69</b>	<b>600,985.38</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)	6,675.99	152,194.43		29,171.66
02	Taxes Receivable - Real and Personal (120-149)	259.42			294.91
03	Taxes Receivable - Protested (150-159)	19.64			
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>6,955.05</b>	<b>152,194.43</b>		<b>29,466.57</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)	279.06			294.91
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>279.06</b>			<b>294.91</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	6,675.99	152,194.43		29,171.66
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>6,675.99</b>	<b>152,194.43</b>		<b>29,171.66</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>6,955.05</b>	<b>152,194.43</b>		<b>29,466.57</b>

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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)	15,665.51		6,026.43	4,518.95
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>15,665.51</b>		<b>6,026.43</b>	<b>4,518.95</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)	15,665.51		6,026.43	4,518.95
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>15,665.51</b>		<b>6,026.43</b>	<b>4,518.95</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>15,665.51</b>		<b>6,026.43</b>	<b>4,518.95</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
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)	96,873.97	30,282.97		
02	Taxes Receivable - Real and Personal (120-149)	4,078.00			
03	Taxes Receivable - Protested (150-159)	225.02			
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>101,176.99</b>	<b>30,282.97</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)	4,303.02			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>4,303.02</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)	96,873.97	30,282.97		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>96,873.97</b>	<b>30,282.97</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>101,176.99</b>	<b>30,282.97</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)			191,172.55	
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>			191,172.55	
<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)			191,172.55	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			191,172.55	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			191,172.55	



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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)	77,553.67	113,920.03		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	77,553.67	113,920.03		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	77,553.67	113,920.03		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	77,553.67	113,920.03		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	77,553.67	113,920.03		



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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 - General Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	1,010,200.42	994,951.76
1190	Penalties and Interest on Taxes	0.00	104,247.17
1510	Interest Earnings	5,568.84	4,652.94
3110	Direct State Aid	1,097,710.86	1,076,139.54
3115	State Spec Ed Allowable Cost Pymt to Districts	53,213.60	52,134.75
3120	State Guaranteed Tax Base Aid	295,554.99	268,147.55
3440	State HB20/SB417 Prop Tax Reimb	35,067.43	29,222.84
3444	State School Block Grant	216,297.92	220,784.37
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>2,713,614.06</b>	<b>2,750,280.92</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		
1XX	Personal Services - Salaries	939,188.91	922,270.76
2XX	Personal Services - Employee Benefits	183,745.04	181,590.00
5XX	Other Purchased Services	143.50	197.52
6XX	Supplies and Materials	25,227.73	60,313.37
7XX	Property and Equipment Acquisition	38,100.86	71,737.17
8XX	Other Expenditures	7,230.29	158.44
222X	Educational Media Services		
1XX	Personal Services - Salaries	49,929.96	50,617.96
2XX	Personal Services - Employee Benefits	5,804.20	6,616.87
4XX	Purchased Property Services	82.50	.00
6XX	Supplies and Materials	8,712.08	8,992.28
7XX	Property and Equipment Acquisition	2,367.43	451.00
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	113,351.85	97,108.64
2XX	Personal Services - Employee Benefits	17,517.90	17,554.93
3XX	Purchased Professional and Technical Services	4,300.00	4,375.00
5XX	Other Purchased Services	12,040.85	9,154.58
6XX	Supplies and Materials	12,002.27	3,443.27
8XX	Other Expenditures	10,392.83	9,394.81
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	79,323.06	77,358.86
2XX	Personal Services - Employee Benefits	15,582.01	15,840.55
5XX	Other Purchased Services	30,816.43	33,745.36
6XX	Supplies and Materials	2,406.43	702.66
8XX	Other Expenditures	0.00	3.59



# Trustees' Financial Summary

FY2003-04

Submit ID: 0006-36474554

## 01 Beaverhead County 0006 Beaverhead County H S

### 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		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	129,053.31	134542.28
2XX Personal Services - Employee Benefits	28,620.78	32607.60
3XX Purchased Professional and Technical Services	266,255.20	165235.59
4XX Purchased Property Services	68,053.53	76740.30
5XX Other Purchased Services	14,435.00	8001.00
6XX Supplies and Materials	37,048.58	38562.88
7XX Property and Equipment Acquisition	20,843.98	2873.40
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	58,053.30	109678.43
2XX Personal Services - Employee Benefits	16,514.53	33698.28
6XX Supplies and Materials	8,457.44	4098.54
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	20,092.00	19973.82
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
1XX Personal Services - Salaries	184,274.00	197681.00
6XX Supplies and Materials	94,635.64	69986.20
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
1XX Personal Services - Salaries	50,339.80	49273.75
6XX Supplies and Materials	28,366.88	22537.42
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
1XX Personal Services - Salaries	86,220.58	99788.01
6XX Supplies and Materials	79,541.08	71021.39
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>2,749,071.76</b>	<b>2,714,249.51</b>



# Trustees' Financial Summary

FY2003-04

Submit ID: 0006-36474554

## 01 Beaverhead County 0006 Beaverhead County H S

### 01 - General Fund

#### Schedule of Changes Worksheet

Beginning Fund Balance					586,859.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,750,280.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,714,249.51	(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	216,619.21	Less Last Year	348,138.84	(4b)	-131,519.63	
					-131,519.63	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					491,371.75	(5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 0006-36474554

## 01 Beaverhead County 0006 Beaverhead County H S

### 10 - Transportation Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	138,135.54	14,371.71
1420	Trans Fees from Other Schl Dists Within State	0.00	52,068.75
1440	Other Transportation Fees	54,248.75	0.00
1510	Interest Earnings	1,911.78	1,265.30
2220	County On-Schedule Trans Reimb	109,592.41	106,960.23
3210	State On-Schedule Trans Reimb	109,592.42	112,669.68
3440	State HB20/SB417 Prop Tax Reimb	950.76	792.28
3444	State School Block Grant	16,514.27	8,428.41
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>430,945.93</u>	<u>296,556.36</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	37,783.95	32369.60
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	6,272.94	6453.69
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	174,602.90	163320.39
2XX	Personal Services - Employee Benefits	19,568.89	19497.54
4XX	Purchased Property Services	34,102.75	13870.04
5XX	Other Purchased Services	33,406.49	50537.53
6XX	Supplies and Materials	35,420.37	36074.45
7XX	Property and Equipment Acquisition	0.00	97378.79
8XX	Other Expenditures	50,553.25	42747.82
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>391,711.54</u>	<u>462,249.85</u>



# Trustees' Financial Summary

FY2003-04

Submit ID: 0006-36474554

## 01 Beaverhead County 0006 Beaverhead County H S

### 10 - Transportation Fund

#### Schedule of Changes Worksheet

Beginning Fund Balance						263,578.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						296,556.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						462,249.85	(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	1,544.87	Less Last Year	13,202.95	(4b)		-11,658.08	
						-11,658.08	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						86,226.48	(5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 0006-36474554

## 01 Beaverhead County 0006 Beaverhead County H S

### 11 - Bus Depreciation Fund

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

PRC Revenue	2003 Value	2004 Value
1110 District Tax Levy	168,049.15	215,103.61
1510 Interest Earnings	5,598.69	5,431.35
3440 State HB20/SB417 Prop Tax Reimb	1,578.27	1,315.23
3444 State School Block Grant	20,151.14	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	195,377.25	221,850.19

#### 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		
7XX Property and Equipment Acquisition	156,783.00	77.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	156,783.00	77.00

### Schedule of Changes Worksheet

Beginning Fund Balance	357,774.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	221,850.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	77.00	(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)	579,547.27	(5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 0006-36474554

## 01 Beaverhead County 0006 Beaverhead County H S

### 13 - Tuition Fund

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

PRC Revenue	2003 Value	2004 Value
1110 District Tax Levy	0.00	4,049.72
1510 Interest Earnings	82.98	28.87
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	82.98	4,078.59

#### 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	5,002.48	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	5,002.48	0.00

### Schedule of Changes Worksheet

Beginning Fund Balance	2,597.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,078.59	(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)	6,675.99	(5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 0006-36474554

## 01 Beaverhead County 0006 Beaverhead County H S

### 14 - Retirement Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	1,183.42	1,492.33
2240	County Retirement Distribution	384,541.30	232,860.18
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>385,724.72</u>	<u>234,352.51</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	162,723.72	163763.05
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	7,473.48	7605.01
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	20,133.77	19341.16
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	12,665.34	12549.27
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	17,196.25	17957.47
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	21,747.66	20096.92
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	10,239.15	15537.67
62XX	Resources Transferred to Other School Districts or Cooper		
	920 Resources Transferred to Other School Districts or Cooper	5,992.56	5176.50
710	School Sponsored Extracurricular Activities		
34XX	Extracurricular - Activities		
	2XX Personal Services - Employee Benefits	5,962.43	5957.35
720	School Sponsored Athletics		
35XX	Extracurricular - Athletics		
	2XX Personal Services - Employee Benefits	11,947.39	13733.70
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>276,081.75</u>	<u>281,718.10</u>



# Trustees' Financial Summary

FY2003-04

Submit ID: 0006-36474554

## 01 Beaverhead County 0006 Beaverhead County H S

### 14 - Retirement Fund

#### Schedule of Changes Worksheet

Beginning Fund Balance					199,560.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					234,352.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					281,718.10	(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)					152,194.43	(5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 0006-36474554

## 01 Beaverhead County 0006 Beaverhead County H S

### 15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
<b>111 MONTANA HERITAGE GRANT</b>	
1920 Contributions/Donations from Private Sources	450.36
<b>144 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	47,506.38
<b>163 Title IV Safe and Drug-Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	4,128.00
<b>313 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	96,473.25
<b>391 Vo Ed Agriculture</b>	
3900 State Career & Technical Ed Entitlement	1,527.00
<b>393 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	4,296.00
<b>394 Vo Ed Family &amp; Consumer Science</b>	
3900 State Career & Technical Ed Entitlement	1,090.00
<b>395 Vo Ed Tech Ed/Industrial Arts</b>	
3900 State Career & Technical Ed Entitlement	1,209.00
<b>396 Vo Ed Business/Marketing</b>	
3900 State Career & Technical Ed Entitlement	3,046.00
<b>465 CTE SUPPLEMENTAL FUNDING</b>	
4650 Federal Miscellaneous Grants from OPI	2,639.00
<b>604 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	4,810.00
<b>823 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	26,634.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	193,808.99

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

PRC Program Function Object	2004 Value
<b>111 MONTANA HERITAGE GRANT</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	450.36



# Trustees' Financial Summary

FY2003-04

Submit ID: 0006-36474554

## 01 Beaverhead County 0006 Beaverhead County H S

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
<b>144 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
6XX Supplies and Materials	20878.38
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	26628.00
<b>144 Subtotal</b>	47,506.38
<b>163 Title IV Safe and Drug-Free Schools</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	4128.00
<b>313 Title I Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	53398.32
2XX Personal Services - Employee Benefits	26088.08
6XX Supplies and Materials	16986.85
<b>313 Subtotal</b>	96,473.25
<b>391 Vo Ed Agriculture</b>	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	1527.00
<b>393 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	380.50
2XX Personal Services - Employee Benefits	36.63
6XX Supplies and Materials	3878.87
<b>393 Subtotal</b>	4,296.00



# Trustees' Financial Summary

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## 01 Beaverhead County 0006 Beaverhead County H S

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
<b>394 Vo Ed Family &amp; Consumer Science</b>	
394 State Career & Technical Ed Entitlement - Family & Cons	
1XXX Instruction	
6XX Supplies and Materials	1090.00
<b>395 Vo Ed Tech Ed/Industrial Arts</b>	
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
6XX Supplies and Materials	1209.00
<b>396 Vo Ed Business/Marketing</b>	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	3046.00
<b>465 CTE SUPPLEMENTAL FUNDING</b>	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	2639.00
<b>604 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	4810.00
<b>823 Vo Ed Carl Perkins Basic Grant</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	26634.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<hr style="border-top: 3px double #000;"/> 0.00      193,808.99



# Trustees' Financial Summary

FY2003-04

Submit ID: 0006-36474554

## 01 Beaverhead County 0006 Beaverhead County H S

### 15 - Miscellaneous Programs Fund

#### Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					193,808.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					193,808.99	(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)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
111 MONTANA HERITAGE GRANT	450.36	450.36	0.00
144 Title II, Part A, Teacher/Principal Train/Recruit	47,506.38	47,506.38	0.00
163 Title IV Safe and Drug-Free Schools	4,128.00	4,128.00	0.00
313 Title I Improving Basic Programs	96,473.25	96,473.25	0.00
391 Vo Ed Agriculture	1,527.00	1,527.00	0.00
393 Title V, Part A, Innovative Programs	4,296.00	4,296.00	0.00
394 Vo Ed Family & Consumer Science	1,090.00	1,090.00	0.00
395 Vo Ed Tech Ed/Industrial Arts	1,209.00	1,209.00	0.00
396 Vo Ed Business/Marketing	3,046.00	3,046.00	0.00
465 CTE SUPPLEMENTAL FUNDING	2,639.00	2,639.00	0.00
604 Title II, Part D, Ed Technology	4,810.00	4,810.00	0.00
823 Vo Ed Carl Perkins Basic Grant	26,634.00	26,634.00	0.00
<b>Total</b>	<u>193,808.99</u>	<u>193,808.99</u>	<u>.00</u>



# Trustees' Financial Summary

FY2003-04

Submit ID: 0006-36474554

## 01 Beaverhead County 0006 Beaverhead County H S

### 17 - Adult Education Fund

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

PRC Revenue	2003 Value	2004 Value
1110 District Tax Levy	447.70	246.93
1340 Fees for Adult Education	0.00	630.00
1510 Interest Earnings	707.86	598.50
3440 State HB20/SB417 Prop Tax Reimb	335.18	279.29
3444 State School Block Grant	2,850.29	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>4,341.03</b>	<b>1,754.72</b>

#### 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		
3XX Purchased Professional and Technical Services	0.00	1418.09
6XX Supplies and Materials	0.00	7885.95
7XX Property and Equipment Acquisition	0.00	20349.99
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>29,654.03</b>

### Schedule of Changes Worksheet

Beginning Fund Balance	57,070.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,754.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	29,654.03	(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)	29,171.66	(5)



# Trustees' Financial Summary

FY2003-04

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## 01 Beaverhead County 0006 Beaverhead County H S

### 18 - Traffic Education Fund

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

PRC Revenue	2003 Value	2004 Value
1311 Driver's Education Fees	4,470.00	0.00
1510 Interest Earnings	76.28	76.87
1982 Summer Session - Driver's Education Fees	14,460.00	10,320.00
3260 State Driver's Education Reimbursement	0.00	5,303.18
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	19,006.28	15,700.05

#### 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	11,040.00	4160.00
6XX Supplies and Materials	4,247.42	6528.09
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	15,287.42	10,688.09

### Schedule of Changes Worksheet

Beginning Fund Balance	10,653.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,700.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,688.09	(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)	15,665.51	(5)



# Trustees' Financial Summary

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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	14,234.10	13,453.86
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	14,234.10	13,453.86

### 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		
8XX Other Expenditures	5,797.93	17324.69
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	5,797.93	17,324.69

## Schedule of Changes Worksheet

Beginning Fund Balance		9,897.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		13,453.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		17,324.69	(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)		6,026.43	(5)



# Trustees' Financial Summary

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## 01 Beaverhead County 0006 Beaverhead County H S

### 21 - Compensated Absence Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	67.87	49.63
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	67.87	49.63

#### Schedule of Changes Worksheet

Beginning Fund Balance	4,469.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	49.63	(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)	4,518.95	(5)



# Trustees' Financial Summary

FY2003-04

Submit ID: 0006-36474554

01 Beaverhead County

0006 Beaverhead County H S

## 28 - Technology Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	44,652.18	50,735.19
1510	Interest Earnings	166.85	615.65
4650	Federal Miscellaneous Grants from OPI	0.00	5,646.10
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>44,819.03</u>	<u>56,996.94</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		
7XX	Property and Equipment Acquisition	0.00	4942.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>0.00</u>	<u>4,942.00</u>

## Schedule of Changes Worksheet

Beginning Fund Balance		44,819.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		56,996.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		4,942.00	(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)		96,873.97	(5)



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## 29 - Flexibility Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	0.00	160.36
3282 State Flexibility Fund Allocation	13,682.09	0.00
3445 State Combined Fund School Block Grant	0.00	23,478.52
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>13,682.09</b>	<b>23,638.88</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		
6XX Supplies and Materials	0.00	7038.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>7,038.00</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	13,682.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,638.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,038.00	(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)	30,282.97	(5)



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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	299,881.74	256,865.11
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	299,881.74	256,865.11

### 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	260,209.68	257,317.52
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	260,209.68	257,317.52

## Schedule of Changes Worksheet

Beginning Fund Balance	191,624.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	256,865.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	257,317.52	(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)	191,172.55	(5)



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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	54,275.22	61,260.90
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



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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	52,134.75
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	52,134.75

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	17,378.25
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	75,074.04
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	167,449.07
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.



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	109,678.43	0.00	0.00	0.00
280	1XXX	2XX	33,698.28	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	4,098.54	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	19,973.82	0.00	0.00	0.00
<b>Totals</b>			167,449.07	0.00	0.00	0.00 167,449.07



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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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Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Land	97,608.00	56,213.24	0.00	153,821.24
Land Improvements	369,936.29	21,180.00	0.00	391,116.29
Buildings	1,602,083.88	322,881.76	0.00	1,924,965.64
Machinery And Equipment	1,790,941.70	25,200.00	0.00	1,816,141.70
Totals at historical cost	3,860,569.87	425,475.00	0.00	4,286,044.87
Less Accumulated depreciation for:				
Improvement Accum	175,671.06	18,020.82	0.00	193,691.88
Building Accum	1,051,417.91	33,161.20	0.00	1,084,579.11
Machinery And Equipment Accum	915,557.21	161,945.05	0.00	1,077,502.26
Total accumulated depreciation	2,142,646.18	213,127.07	0.00	2,355,773.25
Governmental activities, capital assets, net	1,717,923.69	212,347.93	0.00	1,930,271.62

\* 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.



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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>							
Compensated Absences	56,032.35	11,686.65	0.00	0.00	67,719.00	67,719.00	0.00
Total Governmental Activity							
Long-Term Liabilities	56,032.35	11,686.65	0.00	0.00	67,719.00	67,719.00	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.