



# Trustees' Financial Summary

FY2003-04

Submit ID: 0031-34381589

**03 Blaine County**  
**0031 Harlem 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** Teresa Cornell

Phone #: (406) 353-2289

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

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

**Chair, Board of Trustees** Charles Kulbeck

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

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

**County Superintendent** Carol Elliot

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

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

## Software

Accounting Package: Computer Software Associates

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 #
103	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A023737	84.358A
104	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A033737	84.358A
105	Miscellaneous Federal Grant thru OPI	FEDERAL	CTE2003FES	unknown
113	Transfer from Tuition	LOCAL		
123	Indirect Cost Recovery	LOCAL		
130	Miscellaneous Direct Federal Grant	FEDERAL	S184K00185	unknown
310	Vo Ed Agriculture	STATE	01-81-0304-40-460	State
314	Title I, Part A, Improving Basic Programs	FEDERAL	0300303104	84.010A
323	Title I, Part A, Accountability	FEDERAL	0300303203	84.348A
329	Jobs for Montana Graduates	STATE	3-007	State
340	Vo Ed Family & Consumer Science	STATE	01-81-0304-20-025	State
350	Vo Ed Tech Ed/Industrial Arts	STATE	01-81-0304-21-026	State
360	Vo Ed Business/Marketing	STATE	01-81-0304-07-024	State
413	Bilingual Education	FEDERAL	T288S010449-02	84.003
414	Bilingual Education	FEDERAL	T288S010449-03	84.003
474	GEAR UP	FEDERAL	600-022	84.334
602	21st Century Community Learning	FEDERAL	S287A001227-02	84.287
824	Vo Ed Carl Perkins Basic Grant	FEDERAL	0300318103BG	84.048A
910	Budget Amendment			

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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)	108,426.39	8,629.25	7,804.14	
02	Taxes Receivable - Real and Personal (120-149)	11,760.17	2,139.47	847.07	
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>120,186.56</b>	<b>10,768.72</b>	<b>8,651.21</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	713.55			
25	Deferred Revenue (680)	11,760.17	2,139.47	847.07	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>12,473.72</b>	<b>2,139.47</b>	<b>847.07</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	107,712.84	8,629.25	7,804.14	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>107,712.84</b>	<b>8,629.25</b>	<b>7,804.14</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>120,186.56</b>	<b>10,768.72</b>	<b>8,651.21</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)		73,998.11	5,479.85	518.32
02	Taxes Receivable - Real and Personal (120-149)				29.81
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			109.54	
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>		73,998.11	5,589.39	548.13
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			452.70	
25	Deferred Revenue (680)			5,136.69	29.81
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			5,589.39	29.81
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		73,998.11		518.32
52	<b>TOTAL FUND BALANCE/EQUITY</b>		73,998.11		518.32
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		73,998.11	5,589.39	548.13

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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)	84.41			9,837.21
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)	3,096.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>3,180.41</b>			<b>9,837.21</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	3,180.41			9,837.21
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>3,180.41</b>			<b>9,837.21</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>3,180.41</b>			<b>9,837.21</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)			401,716.21	
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)			17,813.72	
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			419,529.93	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)			14,066.22	
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			5,452.85	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			19,519.07	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			400,010.86	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			400,010.86	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			419,529.93	

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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)	2,743.28			28.47
02	Taxes Receivable - Real and Personal (120-149)				225.36
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>2,743.28</b>			<b>253.83</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)				225.36
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				<b>225.36</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)	2,743.28			28.47
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>2,743.28</b>			<b>28.47</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>2,743.28</b>			<b>253.83</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)		1,734.35		
02	Taxes Receivable - Real and Personal (120-149)		255.79		
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>		1,990.14		
<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)		255.79		
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>		255.79		
<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)		1,734.35		
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		1,734.35		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		1,990.14		

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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)			33,782.94	
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>			33,782.94	
<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)			33,782.94	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			33,782.94	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			33,782.94	



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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)	83,371.82	89,432.99		
04	Receivables from Other Funds (160-179)	14,066.22			
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>97,438.04</b>	<b>89,432.99</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	97,438.04	89,432.99		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	<b>97,438.04</b>	<b>89,432.99</b>		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>97,438.04</b>	<b>89,432.99</b>		



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



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



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## 01 - General Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	95,601.11	98,980.46
1190	Penalties and Interest on Taxes	2,048.79	598.20
1510	Interest Earnings	1,111.56	712.39
1900	Other Revenue from Local Sources	145.00	0.00
3110	Direct State Aid	483,316.52	516,408.37
3115	State Spec Ed Allowable Cost Pymt to Districts	35,304.96	33,909.97
3120	State Guaranteed Tax Base Aid	240,527.40	276,882.52
3440	State HB20/SB417 Prop Tax Reimb	4,258.30	3,919.15
3444	State School Block Grant	36,971.37	37,738.23
3460	Montana Oil and Gas Tax	4,395.43	11,489.03
6100	Material Prior Period Revenue Adjustments	1,721.01	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>905,401.45</b>	<b>980,638.32</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	372,301.23	467011.10
2XX	Personal Services - Employee Benefits	77,329.95	69963.42
4XX	Purchased Property Services	1,743.68	.00
5XX	Other Purchased Services	1,000.00	.00
6XX	Supplies and Materials	33,406.05	21.01
21XX	Support Services - Students		
1XX	Personal Services - Salaries	66,849.00	48991.38
2XX	Personal Services - Employee Benefits	11,550.48	7425.76
3XX	Purchased Professional and Technical Services	2,466.27	.00
5XX	Other Purchased Services	105.02	.00
6XX	Supplies and Materials	1,113.98	.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	60,678.54	2349.30
2XX	Personal Services - Employee Benefits	9,359.25	.00
4XX	Purchased Property Services	2,369.71	.00
5XX	Other Purchased Services	446.09	.00
6XX	Supplies and Materials	17,599.74	4437.06
810	Dues and Fees	32.00	.00
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	0.00	15075.50
2XX	Personal Services - Employee Benefits	0.00	2011.41

# Trustees' Financial Summary

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03 Blaine County

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## 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				
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	34,798.60	51612.50
		2XX	Personal Services - Employee Benefits	6,833.75	6265.22
		4XX	Purchased Property Services	1,300.00	.00
		5XX	Other Purchased Services	968.27	.00
		6XX	Supplies and Materials	5,743.96	908.39
		810	Dues and Fees	1,013.15	442.15
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	0.00	23615.47
		2XX	Personal Services - Employee Benefits	0.00	5555.84
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	0.00	49985.01
		2XX	Personal Services - Employee Benefits	0.00	10207.66
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	33,930.13	32094.34
		2XX	Personal Services - Employee Benefits	7,418.42	6595.74
		5XX	Other Purchased Services	654.10	.00
		6XX	Supplies and Materials	1,313.07	.00
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	9,426.00	9577.58
		2XX	Personal Services - Employee Benefits	1,426.37	930.97
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	2,234.79	2415.37
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	110,114.81	116030.65
		2XX	Personal Services - Employee Benefits	20,370.13	21656.48
		4XX	Purchased Property Services	3,207.66	.00
		6XX	Supplies and Materials	11,443.64	.00
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	2,003.45	.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		810	Dues and Fees	0.00	1000.00



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## 01 - General Fund

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

PRC Program Function Object	2003 Value	2004 Value
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	0.00	1540.33
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	2,856.87	6716.12
<b>910 Budget Amendment</b>		
1XX Regular Education Programs - Elementary/Secondary		
24XX Support Services - School Administration		
1XX Personal Services - Salaries	0.00	5000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	915,408.16	969,435.76

### Schedule of Changes Worksheet

Beginning Fund Balance	96,510.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	980,638.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	969,435.76	(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)	107,712.84	(5)



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## 10 - Transportation Fund

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

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	27,520.27	13,900.08
1190	Penalties and Interest on Taxes	416.01	144.50
1510	Interest Earnings	207.57	40.40
2220	County On-Schedule Trans Reimb	10,892.10	13,126.23
3210	State On-Schedule Trans Reimb	10,892.11	13,126.25
3440	State HB20/SB417 Prop Tax Reimb	1,045.74	415.28
3444	State School Block Grant	6,628.10	3,382.79
3460	Montana Oil and Gas Tax	1,689.62	2,289.12
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>59,291.52</u>	<u>46,424.65</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	2,600.00	2600.00
2XX	Personal Services - Employee Benefits	8.64	5.42
25XX	Support Services - Business		
1XX	Personal Services - Salaries	1,460.00	1476.83
2XX	Personal Services - Employee Benefits	477.26	464.59
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	27,628.44	25462.02
2XX	Personal Services - Employee Benefits	7,037.30	3193.03
3XX	Purchased Professional and Technical Services	427.30	276.00
4XX	Purchased Property Services	5,154.91	1607.88
5XX	Other Purchased Services	10,497.05	11811.40
6XX	Supplies and Materials	8,497.83	8050.61
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>63,788.73</u>	<u>54,947.78</u>



# Trustees' Financial Summary

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## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						17,152.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						46,424.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						54,947.78	(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)						8,629.25	(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	1,154.60	5,202.92
1190	Penalties and Interest on Taxes	155.85	37.95
1510	Interest Earnings	318.80	57.60
3440	State HB20/SB417 Prop Tax Reimb	2,336.86	2,032.98
3444	State School Block Grant	3,024.16	0.00
3445	State Combined Fund School Block Grant	0.00	3,086.89
3460	Montana Oil and Gas Tax	448.49	384.99

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		7,438.76	10,803.33
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### 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	42,472.04	24,933.92

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		42,472.04	24,933.92
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## Schedule of Changes Worksheet

Beginning Fund Balance					21,934.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					10,803.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					24,933.92	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,804.14	(5)



# Trustees' Financial Summary

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## 14 - Retirement Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	490.78	419.13
2240 County Retirement Distribution	180,500.00	180,222.67
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>180,990.78</b>	<b>180,641.80</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		
2XX Personal Services - Employee Benefits	57,187.15	71817.50
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	9,939.98	11612.40
222X Educational Media Services		
2XX Personal Services - Employee Benefits	8,550.46	4147.11
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,201.40	5053.27
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	12,321.80	15601.39
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,634.18	5849.31
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	11,534.27	11405.92
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	6,146.21	5826.30
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	8,526.20	7882.23
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,410.33	1470.32
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	3,700.00	2852.00
391 State Career & Technical Ed Entitlement - Agriculture		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,945.44	3751.74



# Trustees' Financial Summary

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## 14 - Retirement Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
394	State Career & Technical Ed Entitlement - Family & Cons				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	3,788.39	4378.14
395	State Career & Technical Ed Entitlement - Technology Ed/				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	4,847.85	5183.62
396	State Career & Technical Ed Entitlement - Office Occupati				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	4,461.56	3733.23
410	Miscellaneous Federal Grants Direct from Feds				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	54.12
471	GEAR UP				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	254.16	.00
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	214.20	12.44
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	2,723.23	2335.33
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	8,473.52	8479.65
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	1,696.08	.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>158,556.41</u>	<u>171,446.02</u>



# Trustees' Financial Summary

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## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					64,802.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					180,641.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					171,446.02	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					73,998.11	(5)

# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
<b>103 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,996.45
<b>104 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,890.12
<b>105 Miscellaneous Federal Grant thru OPI</b>	
4650 Federal Miscellaneous Grants from OPI	1,238.00
<b>123 Indirect Cost Recovery</b>	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	10,779.97
<b>130 Miscellaneous Direct Federal Grant</b>	
4100 Federal Miscellaneous Grants - Direct from Feds	45,113.03
<b>310 Vo Ed Agriculture</b>	
3900 State Career & Technical Ed Entitlement	1,293.00
<b>314 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	52,294.00
<b>323 Title I, Part A, Accountability</b>	
4210 Title I, Part A, Accountability	13,471.45
<b>329 Jobs for Montana Graduates</b>	
3290 State - Other State Grants	1,138.80
<b>340 Vo Ed Family &amp; Consumer Science</b>	
3900 State Career & Technical Ed Entitlement	466.00
<b>350 Vo Ed Tech Ed/Industrial Arts</b>	
3900 State Career & Technical Ed Entitlement	955.00
<b>360 Vo Ed Business/Marketing</b>	
3900 State Career & Technical Ed Entitlement	944.00
<b>413 Bilingual Education</b>	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	38,345.52
<b>414 Bilingual Education</b>	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	95,145.68
<b>474 GEAR UP</b>	
4710 GEAR UP	36,000.00
<b>602 21st Century Community Learning</b>	
4100 Federal Miscellaneous Grants - Direct from Feds	59,093.55
<b>824 Vo Ed Carl Perkins Basic Grant</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	15,898.00



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## 15 - Miscellaneous Programs Fund

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

390,062.57

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

PRC Program Function Object	2004 Value
<b>103 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	6900.61
2XX Personal Services - Employee Benefits	1035.16
6XX Supplies and Materials	964.64
221X Improvement of Instruction Services	
5XX Other Purchased Services	96.04
	8,996.45
<b>103 Subtotal</b>	
<b>104 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	7126.28
2XX Personal Services - Employee Benefits	1014.75
6XX Supplies and Materials	229.84
221X Improvement of Instruction Services	
5XX Other Purchased Services	519.25
	8,890.12
<b>104 Subtotal</b>	
<b>105 Miscellaneous Federal Grant thru OPI</b>	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	1238.00
<b>113 Transfer from Tuition</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	3078.19
<b>123 Indirect Cost Recovery</b>	
271 State and Federal Aggregate of Reimbursements/Indirect C	
25XX Support Services - Business	
1XX Personal Services - Salaries	1296.21
2XX Personal Services - Employee Benefits	254.66



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
271 State and Federal Aggregate of Reimbursements/Indirect C	
25XX Support Services - Business	
5XX Other Purchased Services	4889.82
6XX Supplies and Materials	4339.28
	10,779.97
<b>123 Subtotal</b>	
<b>130 Miscellaneous Direct Federal Grant</b>	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	20476.88
2XX Personal Services - Employee Benefits	5897.32
5XX Other Purchased Services	13631.22
6XX Supplies and Materials	2207.40
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	2900.21
	45,113.03
<b>130 Subtotal</b>	
<b>310 Vo Ed Agriculture</b>	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	1293.00
<b>314 Title I, Part A, Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	39697.48
2XX Personal Services - Employee Benefits	10073.12
6XX Supplies and Materials	2523.40
	52,294.00
<b>314 Subtotal</b>	
<b>323 Title I, Part A, Accountability</b>	
421 Title I, Part A, Accountability	
1XXX Instruction	
1XX Personal Services - Salaries	5237.91
2XX Personal Services - Employee Benefits	1004.80
3XX Purchased Professional and Technical Services	3000.00
6XX Supplies and Materials	4228.74



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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>323</b>	<b>Subtotal</b>		13,471.45
<b>329</b>	<b>Jobs for Montana Graduates</b>			
329	State Miscellaneous Grants			
	221X	Improvement of Instruction Services		
	5XX	Other Purchased Services		1138.80
<b>340</b>	<b>Vo Ed Family &amp; Consumer Science</b>			
394	State Career & Technical Ed Entitlement - Family & Cons			
	1XXX	Instruction		
	6XX	Supplies and Materials		466.00
<b>350</b>	<b>Vo Ed Tech Ed/Industrial Arts</b>			
395	State Career & Technical Ed Entitlement - Technology Ed/			
	1XXX	Instruction		
	6XX	Supplies and Materials		955.00
<b>360</b>	<b>Vo Ed Business/Marketing</b>			
396	State Career & Technical Ed Entitlement - Office Occupati			
	1XXX	Instruction		
	6XX	Supplies and Materials		944.00
<b>413</b>	<b>Bilingual Education</b>			
432	Title III, Part A, English Language Acquisition & Languag			
	1XXX	Instruction		
	1XX	Personal Services - Salaries		9693.20
	2XX	Personal Services - Employee Benefits		4121.65
	3XX	Purchased Professional and Technical Services		4267.28
	5XX	Other Purchased Services		18156.92
	6XX	Supplies and Materials		1669.86
	62XX	Resources Transferred to Other School Districts or Cooper		
	940	Indirect Costs		436.61
	<b>413</b>	<b>Subtotal</b>		38,345.52
<b>414</b>	<b>Bilingual Education</b>			
432	Title III, Part A, English Language Acquisition & Languag			
	1XXX	Instruction		
	1XX	Personal Services - Salaries		47141.75
	2XX	Personal Services - Employee Benefits		17562.51
	3XX	Purchased Professional and Technical Services		6.98



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
432 Title III, Part A, English Language Acquisition & Languag	
1XXX Instruction	
5XX Other Purchased Services	22077.62
6XX Supplies and Materials	2007.84
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	6348.98
	95,145.68
<b>414 Subtotal</b>	
<b>474 GEAR UP</b>	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	23161.99
2XX Personal Services - Employee Benefits	5570.07
3XX Purchased Professional and Technical Services	2245.00
5XX Other Purchased Services	2395.62
6XX Supplies and Materials	2627.32
	36,000.00
<b>474 Subtotal</b>	
<b>602 21st Century Community Learning</b>	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	39232.47
2XX Personal Services - Employee Benefits	6954.73
5XX Other Purchased Services	10269.07
6XX Supplies and Materials	64.80
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	2572.48
	59,093.55
<b>602 Subtotal</b>	
<b>824 Vo Ed Carl Perkins Basic Grant</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
2XX Personal Services - Employee Benefits	49.87
3XX Purchased Professional and Technical Services	613.25
6XX Supplies and Materials	15234.88
	15,898.00
<b>824 Subtotal</b>	



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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	46,928.07	52,751.63
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	688,871.70	49,826.91
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	21,957.93
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	21,957.93

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,319.31
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	31,619.42
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	75,968.35
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
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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

FY2003-04

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03 Blaine County

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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	32,094.34	0.00	0.00	19,988.47	
280	1XXX	2XX	6,595.74	0.00	0.00	2,694.92	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	100.00	
280	1XXX	5XX	0.00	0.00	0.00	238.09	
280	1XXX	6XX	0.00	0.00	0.00	1,332.87	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	9,577.58	0.00	0.00	0.00	
280	21XX	2XX	930.97	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	2,415.37	0.00	0.00	0.00	
<b>Totals</b>			51,614.00	0.00	0.00	24,354.35	75,968.35



# Trustees' Financial Summary

**FY2003-04**

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**03 Blaine County**

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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.*



# 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	7,871.00	0.00	0.00	7,871.00
Buildings	3,933,269.10	14,954.91	0.00	3,948,224.01
Machinery And Equipment	660,644.00	28,934.00	49,144.00	640,434.00
Totals at historical cost	4,601,784.10	43,888.91	49,144.00	4,596,529.01
Less Accumulated depreciation for:				
Building Accum	845,772.82	69,892.64	0.00	915,665.46
Machinery And Equipment Accum	363,093.02	55,387.39	0.00	418,480.41
Total accumulated depreciation	1,208,865.84	125,280.03	0.00	1,334,145.87
Governmental activities, capital assets, net	3,392,918.26	-81,391.12	49,144.00	3,262,383.14

\* 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.

## Depreciation by Function for FY2004

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>
Instruction (1XXX)	77,876.64	0.00
Support Services Staff (22XX)	14,681.55	0.00
General Administration (23XX)	1,630.70	0.00
Transportation (27XX)	12,598.88	0.00
Food Service (31XX)	914.20	0.00
Extracurricular (34XX, 35XX)	17,578.06	0.00
Total Depreciation for FY2004	125,280.03	0.00



# Trustees' Financial Summary

FY2003-04

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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	108,165.04	0.00	0.00	94.74	108,070.30	0.00	108,070.30
Total Governmental Activity							
Long-Term Liabilities	108,165.04	0.00	0.00	94.74	108,070.30	0.00	108,070.30

\* 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.