



# Trustees' Financial Summary

FY2003-04

Submit ID: 1213-66856740

03 Blaine County

1213 Hays-Lodge Pole K-12 Schls

### 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** Daralyn Shambo

Phone #: (406) 673-3120

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

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

**Chair, Board of Trustees** Gerald Martin

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

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

**County Superintendent** Carol Elliot

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

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

## Software

Accounting Package: Foxie Lady

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

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

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



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### 1213 Hays-Lodge Pole K-12 Schls

| PRC | Title   | Project Type | Project Number | CFDA #  |
|-----|---|--------------|----------------|---------|
| 007 | Vo Ed All Career & Tech Ed Programs           | STATE        | 031213         | State   |
| 033 | Aggregate Reim/Indirects                      | LOCAL        |                | Local   |
| 120 | Renovations                                   | FEDERAL      | n/a            | 84.041C |
| 149 | Title VII, Indian Education                   | FEDERAL      | S060A000852    | 84.060  |
| 270 | Gifted and Talented                           | STATE        | 0312131304     | State   |
| 400 | Title III Part A English Language Acquisition | FEDERAL      | 0312134104A    | 84.365A |
| 401 | Vo Ed All Career & Tech Ed Programs           | STATE        | 0312133904     | State   |
| 402 | don't know                                    | LOCAL        | n/a            |         |
| 403 | DARTS   | LOCAL        | n/a            |         |
| 404 | GEAR UP,summer                                | FEDERAL      | 600-010        | 84.334  |
| 405 | Students with Needs                           | STATE        | n/a            |         |
| 410 | Construction                                  | FEDERAL      | S041C030064    | 84.041C |
| 420 | Title I Improving Basic Programs              | FEDERAL      | 0312133104     | 84.010A |
| 421 | Title I, Part A, Improving Basic Programs     | FEDERAL      | 0312133704     | 84.010A |
| 422 | Title I, Part A, Improvement Grants           | FEDERAL      | 0312133104     | 84.010  |
| 423 | Title I, Part B, Subpart 1 Reading First      | FEDERAL      | 1312133504     | 84.357  |
| 430 | Title II Part A                               | FEDERAL      | 0312131404     | 84.367  |
| 431 | Title II, Part D, Ed Technology               | FEDERAL      | 0312136004     | 84.318  |
| 432 | Title III Part A English Language Acquisition | FEDERAL      | 0312134103A    | 84.365A |
| 433 | Title IV, Part A, Safe & Drug-Free            | FEDERAL      | 0312131604     | 84.186A |
| 435 | Title V Part A                                | FEDERAL      | 0312133904     | 84.298  |
| 451 | Vo Ed Carl Perkins Basic Grant                | FEDERAL      | 0312138103BG   | 84.048A |
| 460 | REAding Excellence Act, Tutorial              | FEDERAL      | 0312133302TA   | 84.338  |
| 465 | Reading Excellence Act                        | FEDERAL      | 0312133304     | 84.338  |
| 470 | School to Walk                                | STATE        | n/a            |         |
| 471 | GEAR UP                                       | FEDERAL      | 600-010        | 84.334  |



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1213 Hays-Lodge Pole K-12 Schls

| 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) | 134,546.36        | 12,351.80        | 122.70                     | 28,710.92                      |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           | 3,987.65          |                  |                            |                                |
| 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>138,534.01</b> | <b>12,351.80</b> | <b>122.70</b>              | <b>28,710.92</b>               |
| <b>LIABILITIES</b>                    |  |                   |                  |                            |                                |
| 21                                    | Payable to Other Funds (601-606)                         |                   |                  |                            |                                |
| 22                                    | Due to Other Governments (611)                           |                   |                  |                            |                                |
| 24                                    | Other Current Liabilities (621-679)                      |                   |                  |                            |                                |
| 25                                    | Deferred Revenue (680)                                   | 3,987.65          |                  |                            |                                |
| 26                                    | Other Liabilities (690-699)                              |                   |                  |                            |                                |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 | <b>3,987.65</b>   |                  |                            |                                |
| <b>FUND BALANCE/EQUITY</b>            |  |                   |                  |                            |                                |
| 36                                    | Reserve for Inventories (951)                            |                   |                  |                            |                                |
| 37                                    | Reserve for Encumbrances (953)                           |                   |                  |                            |                                |
| 48                                    | Fund Balance for Budget (961-970)                        | 134,546.36        | 12,351.80        | 122.70                     | 28,710.92                      |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         | <b>134,546.36</b> | <b>12,351.80</b> | <b>122.70</b>              | <b>28,710.92</b>               |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | <b>138,534.01</b> | <b>12,351.80</b> | <b>122.70</b>              | <b>28,710.92</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) |                   | 92,735.40            | 1,401,053.28                     |                           |
| 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)                         |                   |                      | 232,404.09                       |                           |
| 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>                     |                   | 92,735.40            | 1,633,457.37                     |                           |
| <b>LIABILITIES</b>                    |  |                   |                      |                                  |                           |
| 21                                    | Payable to Other Funds (601-606)                         |                   |                      |                                  |                           |
| 22                                    | Due to Other Governments (611)                           |                   |                      | 2,476.11                         |                           |
| 24                                    | Other Current Liabilities (621-679)                      |                   |                      |                                  |                           |
| 25                                    | Deferred Revenue (680)                                   |                   |                      | 1,637,921.85                     |                           |
| 26                                    | Other Liabilities (690-699)                              |                   |                      |                                  |                           |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                   |                      | 1,640,397.96                     |                           |
| <b>FUND BALANCE/EQUITY</b>            |  |                   |                      |                                  |                           |
| 36                                    | Reserve for Inventories (951)                            |                   |                      |                                  |                           |
| 37                                    | Reserve for Encumbrances (953)                           |                   |                      |                                  |                           |
| 48                                    | Fund Balance for Budget (961-970)                        |                   | 92,735.40            | -6,940.59                        |                           |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                   | 92,735.40            | -6,940.59                        |                           |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                   | 92,735.40            | 1,633,457.37                     |                           |

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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) | 1,908.79                    |                         | 8,664.99                         |   |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           |                             |                         |                                  |   |
| 03                                    | Taxes Receivable - Protested (150-159)                   |                             |                         |                                  |   |
| 04                                    | Receivables from Other Funds (160-179)                   |                             |                         |                                  |   |
| 05                                    | Due From Other Governments (180)                         |                             |                         |                                  |   |
| 06                                    | Other Current Assets (190-210)                           |                             |                         |                                  |   |
| 07                                    | Inventories (220 & 230)                                  |                             |                         |                                  |   |
| 08                                    | Prepaid Expenses (240)                                   |                             |                         |                                  |   |
| 09                                    | Deposits (250)   |                             |                         |                                  |   |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     | <b>1,908.79</b>             |                         | <b>8,664.99</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)                        | 1,908.79                    |                         | 8,664.99                         |   |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         | <b>1,908.79</b>             |                         | <b>8,664.99</b>                  |   |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | <b>1,908.79</b>             |                         | <b>8,664.99</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) |                                   |                               | 3,651,486.85         |                              |
| 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>                     |                                   |                               | 3,651,486.85         |                              |
| <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)                        |                                   |                               | 3,651,486.85         |                              |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                                   |                               | 3,651,486.85         |                              |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                                   |                               | 3,651,486.85         |                              |

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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) | 3,835.00             | 6,509.02              |                               |                        |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           |                      |                       |                               |                        |
| 03                                    | Taxes Receivable - Protested (150-159)                   |                      |                       |                               |                        |
| 04                                    | Receivables from Other Funds (160-179)                   |                      |                       |                               |                        |
| 05                                    | Due From Other Governments (180)                         |                      |                       |                               |                        |
| 06                                    | Other Current Assets (190-210)                           |                      |                       |                               |                        |
| 07                                    | Inventories (220 & 230)                                  |                      |                       |                               |                        |
| 08                                    | Prepaid Expenses (240)                                   |                      |                       |                               |                        |
| 09                                    | Deposits (250)   |                      |                       |                               |                        |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     | <b>3,835.00</b>      | <b>6,509.02</b>       |                               |                        |
| <b>LIABILITIES</b>                    |  |                      |                       |                               |                        |
| 21                                    | Payable to Other Funds (601-606)                         |                      |                       |                               |                        |
| 22                                    | Due to Other Governments (611)                           |                      |                       |                               |                        |
| 24                                    | Other Current Liabilities (621-679)                      |                      |                       |                               |                        |
| 25                                    | Deferred Revenue (680)                                   |                      |                       |                               |                        |
| 26                                    | Other Liabilities (690-699)                              |                      |                       |                               |                        |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                      |                       |                               |                        |
| <b>FUND BALANCE/EQUITY</b>            |  |                      |                       |                               |                        |
| 36                                    | Reserve for Inventories (951)                            |                      |                       |                               |                        |
| 37                                    | Reserve for Encumbrances (953)                           |                      |                       |                               |                        |
| 38                                    | Reserve for Endowments (954)                             |                      |                       |                               |                        |
| 48                                    | Fund Balance for Budget (961-970)                        | 3,835.00             | 6,509.02              |                               |                        |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         | <b>3,835.00</b>      | <b>6,509.02</b>       |                               |                        |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | <b>3,835.00</b>      | <b>6,509.02</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) | 838.27             |                            |                             |                           |
| 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>                     | 838.27             |                            |                             |                           |
| <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)                        | 838.27             |                            |                             |                           |
| 50                                    | Invested in Capital Assets, Net of Related Debt          |                    |                            |                             |                           |
| 51                                    | Retained Earnings (930-940)                              |                    |                            |                             |                           |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         | 838.27             |                            |                             |                           |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 838.27             |                            |                             |                           |



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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>                |                                      |                           |                      |                          |



# Trustees' Financial Summary

FY2003-04

Submit ID: 1213-66856740

03 Blaine County

1213 Hays-Lodge Pole K-12 Schls

| 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>                |  |  |                                   |                                      |

# Trustees' Financial Summary

FY2003-04

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03 Blaine County

1213 Hays-Lodge Pole K-12 Schls

| 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) |                     |                                | 50,451.44                          |                               |
| 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>                     |                     |                                | 50,451.44                          |                               |
| <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)                        |                     |                                | 50,451.44                          |                               |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                     |                                | 50,451.44                          |                               |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                     |                                | 50,451.44                          |                               |



# Trustees' Financial Summary

FY2003-04

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03 Blaine County

1213 Hays-Lodge Pole K-12 Schls

| 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) | 50,339.65         | 99,105.54        |  |                                       |
| 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>                     | 50,339.65         | 99,105.54        |  |                                       |
| <b>LIABILITIES</b>                    |  |                   |                  |  |                                       |
| 21                                    | Payable to Other Funds (601-606)                         |                   |                  |  |                                       |
| 22                                    | Due to Other Governments (611)                           |                   |                  |  |                                       |
| 23                                    | Warrants Payable (620)                                   | 50,339.65         | 99,105.54        |  |                                       |
| 24                                    | Other Current Liabilities (621-679)                      |                   |                  |  |                                       |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 | 50,339.65         | 99,105.54        |  |                                       |
| <b>FUND BALANCE/EQUITY</b>            |  |                   |                  |  |                                       |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                   |                  |  |                                       |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 50,339.65         | 99,105.54        |  |                                       |



# Trustees' Financial Summary

FY2003-04

Submit ID: 1213-66856740

03 Blaine County

1213 Hays-Lodge Pole K-12 Schls

| ASSETS, LIABILITIES, AND FUND BALANCE |  | AGENCY -<br>A<br>FUND<br>(90) | AGENCY -<br>B<br>FUND<br>(91) | AGENCY -<br>C<br>FUND<br>(92) | AGENCY -<br>D<br>FUND<br>(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>                |                               |                               |                               |                               |



# Trustees' Financial Summary

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1213 Hays-Lodge Pole K-12 Schls

| ASSETS, LIABILITIES, AND FUND BALANCE |  | AGENCY -<br>E<br>FUND<br>(94) | CAFETERIA/<br>FLEX PLAN<br>FUND<br>(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>                |                               |   |  |  |



# Trustees' Financial Summary

FY2003-04

Submit ID: 1213-66856740

03 Blaine County

1213 Hays-Lodge Pole K-12 Schls

## 01 - General Fund

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

| PRC Revenue  |  | 2003 Value          | 2004 Value          |
|--|--|---------------------|---------------------|
| 1111   | District Levy - Real Property                  | 7,834.19            | 7,044.40            |
| 1112   | District Levy - Personal Property              | 383.58              | 1,311.42            |
| 1114   | District Levy - Pers Prop/Mobile Homes         | 117.72              | 148.79              |
| 1190   | Penalties and Interest on Taxes                | 280.78              | 75.24               |
| 1510   | Interest Earnings                              | 1,800.50            | 1,035.50            |
| 1900   | Other Revenue from Local Sources               | 0.00                | 1,584.35            |
| 3110   | Direct State Aid                               | 662,775.95          | 676,477.45          |
| 3115   | State Spec Ed Allowable Cost Pymt to Districts | 61,909.69           | 78,569.70           |
| 3120   | State Guaranteed Tax Base Aid                  | 534,706.54          | 555,590.82          |
| 3444   | State School Block Grant                       | 3,146.76            | 3,212.03            |
| 6100   | Material Prior Period Revenue Adjustments      | 3,127.13            | 0.00                |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |  | <u>1,276,082.84</u> | <u>1,325,049.70</u> |

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

| PRC Program Function Object |   | 2003 Value | 2004 Value |
|-----------------------------|---|------------|------------|
| 1XX                         | Regular Education Programs - Elementary/Secondary |            |            |
| 1XXX                        | Instruction                                       |            |            |
| 1XX                         | Personal Services - Salaries                      | 602,580.17 | 573609.05  |
| 2XX                         | Personal Services - Employee Benefits             | 3,075.91   | 1268.55    |
| 21XX                        | Support Services - Students                       |            |            |
| 1XX                         | Personal Services - Salaries                      | 35,912.54  | 35700.72   |
| 2XX                         | Personal Services - Employee Benefits             | 984.61     | 73.21      |
| 222X                        | Educational Media Services                        |            |            |
| 1XX                         | Personal Services - Salaries                      | 34,210.06  | 34006.05   |
| 2XX                         | Personal Services - Employee Benefits             | 916.75     | 447.66     |
| 23XX                        | Support Services - General Administration         |            |            |
| 1XX                         | Personal Services - Salaries                      | 88,161.10  | 93311.20   |
| 2XX                         | Personal Services - Employee Benefits             | 282.36     | 255.69     |
| 24XX                        | Support Services - School Administration          |            |            |
| 1XX                         | Personal Services - Salaries                      | 131,282.05 | 161332.00  |
| 2XX                         | Personal Services - Employee Benefits             | 430.61     | 454.49     |
| 25XX                        | Support Services - Business                       |            |            |
| 1XX                         | Personal Services - Salaries                      | 59,347.28  | 62783.50   |
| 2XX                         | Personal Services - Employee Benefits             | 189.94     | 169.43     |
| 26XX                        | Operation and Maintenance of Plant Services       |            |            |
| 1XX                         | Personal Services - Salaries                      | 145,085.58 | 157840.09  |
| 2XX                         | Personal Services - Employee Benefits             | 5,397.14   | 5520.93    |



# Trustees' Financial Summary

FY2003-04

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03 Blaine County

1213 Hays-Lodge Pole K-12 Schls

## 01 - General Fund

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

| PRC  | Program   | Function                     | Object                                | 2003 Value          | 2004 Value          |
|--|---|------------------------------|---------------------------------------|---------------------|---------------------|
| 280  | Special Education - Local and State                     |                              |                                       |                     |                     |
|  | 1XXX  | Instruction                  |                                       |                     |                     |
|  |   | 1XX                          | Personal Services - Salaries          | 124,311.07          | 96241.24            |
|  |   | 2XX                          | Personal Services - Employee Benefits | 1,016.63            | 217.92              |
| 390  | State Career & Technical Ed Entitlement - Undistributed |                              |                                       |                     |                     |
|  | 1XXX  | Instruction                  |                                       |                     |                     |
|  |   | 1XX                          | Personal Services - Salaries          | 5,064.82            | 63495.50            |
|  |   | 2XX                          | Personal Services - Employee Benefits | 0.00                | 141.24              |
| 710  | School Sponsored Extracurricular Activities             |                              |                                       |                     |                     |
|  | 34XX  | Extracurricular - Activities |                                       |                     |                     |
|  |   | 1XX                          | Personal Services - Salaries          | 3,190.10            | 3740.00             |
| 720  | School Sponsored Athletics                              |                              |                                       |                     |                     |
|  | 35XX  | Extracurricular - Athletics  |                                       |                     |                     |
|  |   | 1XX                          | Personal Services - Salaries          | 31,145.94           | 32558.50            |
|  |   | 2XX                          | Personal Services - Employee Benefits | 103.58              | 91.25               |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |   |                              |                                       | <u>1,272,688.24</u> | <u>1,323,258.22</u> |

### Schedule of Changes Worksheet

|  |      |                |      |      |              |          |
|--|------|----------------|------|------|--------------|----------|
| Beginning Fund Balance   |      |                |      |      | 132,754.88   | (1)      |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      | 1,325,049.70 | (2)      |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      | 1,323,258.22 | (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)  |      |                |      |      | 134,546.36   | (5)      |



# Trustees' Financial Summary

FY2003-04

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03 Blaine County

1213 Hays-Lodge Pole K-12 Schls

## 10 - Transportation Fund

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

| PRC Revenue  | 2003 Value | 2004 Value |
|--|------------|------------|
| 2220 County On-Schedule Trans Reimb  | 27,224.85  | 35,450.00  |
| 3210 State On-Schedule Trans Reimb   | 29,730.40  | 35,450.00  |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | 56,955.25  | 70,900.00  |

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

| PRC Program Function Object  | 2003 Value | 2004 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary                                      |            |            |
| 27XX Student Transportation Services   |            |            |
| 1XX Personal Services - Salaries   | 48,827.29  | 58783.50   |
| 2XX Personal Services - Employee Benefits  | 1,909.43   | 1929.70    |
| 6XX Supplies and Materials   | 8,200.00   | 9713.28    |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> | 58,936.72  | 70,426.48  |

## Schedule of Changes Worksheet

|  |           |          |
|--|-----------|----------|
| Beginning Fund Balance   | 11,878.28 | (1)      |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   | 70,900.00 | (2)      |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 70,426.48 | (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)  | 12,351.80 | (5)      |



**Trustees' Financial Summary**  
**FY2003-04**  
**03 Blaine County**  
**1213 Hays-Lodge Pole K-12 Schls**

Submit ID: 1213-66856740

**12 - School Food Services Fund**

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

| PRC Revenue  | 2003 Value | 2004 Value |
|--|------------|------------|
| 1632 Daily Adult Sales   | 3,992.10   | 4,765.40   |
| 3220 State Food Services Match   | 0.00       | 159.03     |
| 4550 Federal Child Nutrition   | 106,026.96 | 104,259.74 |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | 110,019.06 | 109,184.17 |

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

| PRC Program Function Object  | 2003 Value | 2004 Value |
|--|------------|------------|
| 910 Food Services  |            |            |
| 31XX Food Services   |            |            |
| 1XX Personal Services - Salaries   | 82,280.22  | 90605.02   |
| 2XX Personal Services - Employee Benefits  | 12,993.44  | 12461.43   |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> | 95,273.66  | 103,066.45 |

**Schedule of Changes Worksheet**

|  |            |      |
|--|------------|------|
| Beginning Fund Balance   | 22,593.20  | (1)  |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   | 109,184.17 | (2)  |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 103,066.45 | (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)  | 28,710.92  | (5)  |



# Trustees' Financial Summary

FY2003-04

Submit ID: 1213-66856740

03 Blaine County

1213 Hays-Lodge Pole K-12 Schls

## 14 - Retirement Fund

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

| PRC Revenue  |                                | 2003 Value        | 2004 Value        |
|--|--------------------------------|-------------------|-------------------|
| 1510   | Interest Earnings              | 1,520.80          | 924.53            |
| 2240   | County Retirement Distribution | 224,016.85        | 225,478.87        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                                | <u>225,537.65</u> | <u>226,403.40</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                     | 89,684.44  | 103967.27  |
| 21XX                        | Support Services - Students                                   |            |            |
|                             | 2XX Personal Services - Employee Benefits                     | 5,663.29   | 8525.80    |
| 222X                        | Educational Media Services                                    |            |            |
|                             | 2XX Personal Services - Employee Benefits                     | 5,465.07   | 7583.33    |
| 23XX                        | Support Services - General Administration                     |            |            |
|                             | 2XX Personal Services - Employee Benefits                     | 13,685.60  | 14410.82   |
| 24XX                        | Support Services - School Administration                      |            |            |
|                             | 2XX Personal Services - Employee Benefits                     | 27,726.41  | 31910.07   |
| 25XX                        | Support Services - Business                                   |            |            |
|                             | 2XX Personal Services - Employee Benefits                     | 8,834.88   | 9342.61    |
| 26XX                        | Operation and Maintenance of Plant Services                   |            |            |
|                             | 2XX Personal Services - Employee Benefits                     | 17,873.22  | 24959.91   |
| 27XX                        | Student Transportation Services                               |            |            |
|                             | 2XX Personal Services - Employee Benefits                     | 9,780.08   | 11218.51   |
| 280                         | Special Education - Local and State                           |            |            |
| 1XXX                        | Instruction   |            |            |
|                             | 2XX Personal Services - Employee Benefits                     | 23,423.58  | 24504.84   |
| 62XX                        | Resources Transferred to Other School Districts or Cooper     |            |            |
|                             | 920 Resources Transferred to Other School Districts or Cooper | 10,240.00  | 6275.00    |
| 390                         | State Career & Technical Ed Entitlement - Undistributed       |            |            |
| 1XXX                        | Instruction   |            |            |
|                             | 2XX Personal Services - Employee Benefits                     | 9,641.22   | 10226.30   |
| 420                         | Title I, Part A, Improving Basic Programs                     |            |            |
| 1XXX                        | Instruction   |            |            |
|                             | 2XX Personal Services - Employee Benefits                     | 2,000.92   | .00        |



**Trustees' Financial Summary**  
**FY2003-04**  
**03 Blaine County**  
**1213 Hays-Lodge Pole K-12 Schls**

Submit ID: 1213-66856740

**14 - Retirement Fund**

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

| PRC Program Function Object  | 2003 Value | 2004 Value |
|--|------------|------------|
| 710 School Sponsored Extracurricular Activities  |            |            |
| 34XX Extracurricular - Activities  |            |            |
| 2XX Personal Services - Employee Benefits  | 503.05     | 589.79     |
| 720 School Sponsored Athletics   |            |            |
| 35XX Extracurricular - Athletics   |            |            |
| 2XX Personal Services - Employee Benefits  | 4,035.13   | 4685.17    |
| 910 Food Services  |            |            |
| 31XX Food Services   |            |            |
| 2XX Personal Services - Employee Benefits  | 2,405.61   | 3776.88    |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> | 230,962.50 | 261,976.30 |

**Schedule of Changes Worksheet**

|  |            |          |
|--|------------|----------|
| Beginning Fund Balance   | 128,308.30 | (1)      |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In                       | 226,403.40 | (2)      |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out                     | 261,976.30 | (3)      |
| Increase/Decrease of Reserve for Inventories   |            |          |
| This Year                      0.00 Less Last Year                      0.00                      (4a) | 0.00       |          |
| Increase/Decrease of Reserve for Encumbrances  |            |          |
| This Year                      0.00 Less Last Year                      0.00                      (4b) | 0.00       |          |
|  |            | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  | 92,735.40  | (5)      |



# Trustees' Financial Summary

FY2003-04

Submit ID: 1213-66856740

03 Blaine County

1213 Hays-Lodge Pole K-12 Schls

## 15 - Miscellaneous Programs Fund

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

| PRC Revenue   | 2004 Value   |
|---|--------------|
| <b>033 Aggregate Reim/Indirects</b>   |              |
| 1900 Other Revenue from Local Sources                                       | 159.00       |
| <b>120 Renovations</b>  |              |
| 4100 Federal Miscellaneous Grants - Direct from Feds                        | 10,430.49    |
| <b>149 Title VII, Indian Education</b>                                      |              |
| 4130 Title VII Indian Education   | 52,766.00    |
| <b>270 Gifted and Talented</b>  |              |
| 3600 State Gifted & Talented Reimbursement                                  | 435.00       |
| <b>400 Title III Part A English Language Acquisition</b>                    |              |
| 4320 Title III, Part A, English Language Acquisition & Language Enhancement | 5,193.08     |
| <b>402 don't know</b>   |              |
| 6100 Material Prior Period Revenue Adjustments                              | 4,546.09     |
| <b>410 Construction</b>   |              |
| 4100 Federal Miscellaneous Grants - Direct from Feds                        | 1,727,247.70 |
| <b>420 Title I Improving Basic Programs</b>                                 |              |
| 4200 Title I, Part A, Improving Basic Programs                              | 232,234.99   |
| <b>421 Title I, Part A, Improving Basic Programs</b>                        |              |
| 4200 Title I, Part A, Improving Basic Programs                              | 20,402.00    |
| <b>422 Title I, Part A, Improvement Grants</b>                              |              |
| 4200 Title I, Part A, Improving Basic Programs                              | 4,645.60     |
| <b>423 Title I, Part B, Subpart 1 Reading First</b>                         |              |
| 4230 Title I, Part B, Subpart 1, Reading First                              | 42,052.38    |
| <b>430 Title II Part A</b>  |              |
| 4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund       | 32,534.73    |
| <b>432 Title III Part A English Language Acquisition</b>                    |              |
| 4320 Title III, Part A, English Language Acquisition & Language Enhancement | 14,941.79    |
| <b>433 Title IV, Part A, Safe &amp; Drug-Free</b>                           |              |
| 4330 Title IV, Part A, Safe & Drug-Free Schools & Communities               | 6,845.06     |
| <b>435 Title V Part A</b>   |              |
| 4350 Title V, Part A, Innovative Programs                                   | 4,695.00     |
| <b>451 Vo Ed Carl Perkins Basic Grant</b>                                   |              |
| 4510 Carl Perkins (Federal Vo-Ed) - Basic Grant                             | 14,496.00    |
| <b>460 READING Excellence Act, Tutorial</b>                                 |              |
| 4650 Federal Miscellaneous Grants from OPI                                  | 66,823.42    |
| <b>465 Reading Excellence Act</b>   |              |
| 4650 Federal Miscellaneous Grants from OPI                                  | 150,906.83   |



# Trustees' Financial Summary

FY2003-04

Submit ID: 1213-66856740

03 Blaine County

1213 Hays-Lodge Pole K-12 Schls

## 15 - Miscellaneous Programs Fund

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

| PRC Revenue  | 2004 Value   |
|--|--------------|
| <b>470 School to Walk</b>  |              |
| 3290 State - Other State Grants  | 261.58       |
| <b>471 GEAR UP</b>   |              |
| 4710 GEAR UP   | 5,454.17     |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | 2,397,070.91 |

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

| PRC Program Function Object                           | 2004 Value |
|---|------------|
| <b>033 Aggregate Reim/Indirects</b>                   |            |
| 1XX Regular Education Programs - Elementary/Secondary |            |
| 4XXX Facilities Acquisition and Construction Services |            |
| 3XX Purchased Professional and Technical Services     | 100.00     |
| <b>120 Renovations</b>                                |            |
| 1XX Regular Education Programs - Elementary/Secondary |            |
| 4XXX Facilities Acquisition and Construction Services |            |
| 7XX Property and Equipment Acquisition                | 10430.49   |
| <b>149 Title VII, Indian Education</b>                |            |
| 1XX Regular Education Programs - Elementary/Secondary |            |
| 1XXX Instruction                                      |            |
| 1XX Personal Services - Salaries                      | 28030.36   |
| 2XX Personal Services - Employee Benefits             | 3885.58    |
| 5XX Other Purchased Services                          | 73.83      |
| 6XX Supplies and Materials                            | 18514.46   |
| 23XX Support Services - General Administration        |            |
| 5XX Other Purchased Services                          | 165.00     |
| 24XX Support Services - School Administration         |            |
| 5XX Other Purchased Services                          | 849.00     |
| 6XX Supplies and Materials                            | 1247.77    |
| <b>149 Subtotal</b>                                   | 52,766.00  |
| <b>270 Gifted and Talented</b>                        |            |
| 1XX Regular Education Programs - Elementary/Secondary |            |
| 21XX Support Services - Students                      |            |
| 5XX Other Purchased Services                          | 435.00     |



# Trustees' Financial Summary

FY2003-04

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03 Blaine County

1213 Hays-Lodge Pole K-12 Schls

## 15 - Miscellaneous Programs Fund

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

| PRC Program Function Object                              | 2004 Value   |
|--|--------------|
| 1XX Regular Education Programs - Elementary/Secondary    |              |
| <b>270 Subtotal</b>                                      | 435.00       |
| <b>400 Title III Part A English Language Acquisition</b> |              |
| 1XX Regular Education Programs - Elementary/Secondary    |              |
| 1XXX Instruction   |              |
| 6XX Supplies and Materials                               | 5193.08      |
| <b>410 Construction</b>                                  |              |
| 1XX Regular Education Programs - Elementary/Secondary    |              |
| 4XXX Facilities Acquisition and Construction Services    |              |
| 3XX Purchased Professional and Technical Services        | 66051.70     |
| 7XX Property and Equipment Acquisition                   | 1661196.00   |
| <b>410 Subtotal</b>                                      | 1,727,247.70 |
| <b>420 Title I Improving Basic Programs</b>              |              |
| 1XX Regular Education Programs - Elementary/Secondary    |              |
| 1XXX Instruction   |              |
| 1XX Personal Services - Salaries                         | 142602.08    |
| 2XX Personal Services - Employee Benefits                | 33333.86     |
| 5XX Other Purchased Services                             | 4625.37      |
| 6XX Supplies and Materials                               | 46440.29     |
| 810 Dues and Fees  | 766.00       |
| 21XX Support Services - Students                         |              |
| 1XX Personal Services - Salaries                         | 133.92       |
| 2XX Personal Services - Employee Benefits                | 20.22        |
| 3XX Purchased Professional and Technical Services        | 125.00       |
| 5XX Other Purchased Services                             | 206.00       |
| 6XX Supplies and Materials                               | 2441.12      |
| 23XX Support Services - General Administration           |              |
| 5XX Other Purchased Services                             | 303.00       |
| 24XX Support Services - School Administration            |              |
| 1XX Personal Services - Salaries                         | 404.67       |
| 2XX Personal Services - Employee Benefits                | 61.11        |
| 6XX Supplies and Materials                               | 772.35       |
| <b>420 Subtotal</b>                                      | 232,234.99   |



# Trustees' Financial Summary

FY2003-04

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03 Blaine County

1213 Hays-Lodge Pole K-12 Schls

## 15 - Miscellaneous Programs Fund

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

| PRC Program Function Object                           | 2004 Value |
|---|------------|
| <b>421 Title I, Part A, Improving Basic Programs</b>  |            |
| 1XX Regular Education Programs - Elementary/Secondary |            |
| 1XXX Instruction                                      |            |
| 6XX Supplies and Materials                            | 4645.60    |
| <b>422 Title I, Part A, Improvement Grants</b>        |            |
| 1XX Regular Education Programs - Elementary/Secondary |            |
| 1XXX Instruction                                      |            |
| 1XX Personal Services - Salaries                      | 848.00     |
| 2XX Personal Services - Employee Benefits             | 136.66     |
| 3XX Purchased Professional and Technical Services     | 400.00     |
| 6XX Supplies and Materials                            | 5263.34    |
| 221X Improvement of Instruction Services              |            |
| 3XX Purchased Professional and Technical Services     | 13754.00   |
|   | 20,402.00  |
| <b>422 Subtotal</b>                                   |            |
| <b>423 Title I, Part B, Subpart 1 Reading First</b>   |            |
| 1XX Regular Education Programs - Elementary/Secondary |            |
| 1XXX Instruction                                      |            |
| 5XX Other Purchased Services                          | 6746.15    |
| 6XX Supplies and Materials                            | 14692.25   |
| 810 Dues and Fees                                     | 18225.00   |
| 23XX Support Services - General Administration        |            |
| 1XX Personal Services - Salaries                      | 2063.56    |
| 2XX Personal Services - Employee Benefits             | 325.42     |
|   | 42,052.38  |
| <b>423 Subtotal</b>                                   |            |
| <b>430 Title II Part A</b>                            |            |
| 1XX Regular Education Programs - Elementary/Secondary |            |
| 1XXX Instruction                                      |            |
| 1XX Personal Services - Salaries                      | 27768.08   |
| 2XX Personal Services - Employee Benefits             | 4336.44    |
| 5XX Other Purchased Services                          | 185.00     |
| 6XX Supplies and Materials                            | 245.21     |
|   | 32,534.73  |
| <b>430 Subtotal</b>                                   |            |



# Trustees' Financial Summary

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03 Blaine County

1213 Hays-Lodge Pole K-12 Schls

## 15 - Miscellaneous Programs Fund

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

| PRC Program Function Object                              | 2004 Value |
|--|------------|
| <b>432 Title III Part A English Language Acquisition</b> |            |
| 1XX Regular Education Programs - Elementary/Secondary    |            |
| 1XXX Instruction   |            |
| 1XX Personal Services - Salaries                         | 1249.90    |
| 2XX Personal Services - Employee Benefits                | 13691.89   |
|  | 14,941.79  |
| <b>432 Subtotal</b>                                      |            |
| <b>433 Title IV, Part A, Safe &amp; Drug-Free</b>        |            |
| 1XX Regular Education Programs - Elementary/Secondary    |            |
| 1XXX Instruction   |            |
| 3XX Purchased Professional and Technical Services        | 977.04     |
| 5XX Other Purchased Services                             | 1037.00    |
| 6XX Supplies and Materials                               | 3270.02    |
| 21XX Support Services - Students                         |            |
| 6XX Supplies and Materials                               | 950.00     |
| 710 School Sponsored Extracurricular Activities          |            |
| 34XX Extracurricular - Activities                        |            |
| 5XX Other Purchased Services                             | 611.00     |
|  | 6,845.06   |
| <b>433 Subtotal</b>                                      |            |
| <b>435 Title V Part A</b>                                |            |
| 1XX Regular Education Programs - Elementary/Secondary    |            |
| 1XXX Instruction   |            |
| 3XX Purchased Professional and Technical Services        | 241.67     |
| 5XX Other Purchased Services                             | 1245.70    |
| 6XX Supplies and Materials                               | 2416.74    |
| 222X Educational Media Services                          |            |
| 6XX Supplies and Materials                               | 790.89     |
|  | 4,695.00   |
| <b>435 Subtotal</b>                                      |            |
| <b>451 Vo Ed Carl Perkins Basic Grant</b>                |            |
| 1XX Regular Education Programs - Elementary/Secondary    |            |
| 1XXX Instruction   |            |
| 1XX Personal Services - Salaries                         | 1800.00    |
| 5XX Other Purchased Services                             | 55.27      |
| 6XX Supplies and Materials                               | 12640.73   |



# Trustees' Financial Summary

FY2003-04

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03 Blaine County

1213 Hays-Lodge Pole K-12 Schls

## 15 - Miscellaneous Programs Fund

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

| PRC Program Function Object                           | 2004 Value |
|---|------------|
| <b>451 Subtotal</b>                                   | 14,496.00  |
| <b>460 REAding Excellence Act, Tutorial</b>           |            |
| 1XX Regular Education Programs - Elementary/Secondary |            |
| 1XXX Instruction                                      |            |
| 1XX Personal Services - Salaries                      | 33489.41   |
| 2XX Personal Services - Employee Benefits             | 3695.51    |
| 3XX Purchased Professional and Technical Services     | 550.00     |
| 5XX Other Purchased Services                          | 3453.49    |
| 6XX Supplies and Materials                            | 25085.01   |
| 810 Dues and Fees                                     | 550.00     |
| <b>460 Subtotal</b>                                   | 66,823.42  |
| <b>465 Reading Excellence Act</b>                     |            |
| 1XX Regular Education Programs - Elementary/Secondary |            |
| 1XXX Instruction                                      |            |
| 1XX Personal Services - Salaries                      | 69478.60   |
| 2XX Personal Services - Employee Benefits             | 34260.67   |
| 5XX Other Purchased Services                          | 9048.06    |
| 6XX Supplies and Materials                            | 8596.66    |
| 810 Dues and Fees                                     | 29522.84   |
| <b>465 Subtotal</b>                                   | 150,906.83 |
| <b>470 School to Walk</b>                             |            |
| 710 School Sponsored Extracurricular Activities       |            |
| 34XX Extracurricular - Activities                     |            |
| 6XX Supplies and Materials                            | 261.58     |
| <b>471 GEAR UP</b>                                    |            |
| 1XX Regular Education Programs - Elementary/Secondary |            |
| 1XXX Instruction                                      |            |
| 1XX Personal Services - Salaries                      | 3642.50    |
| 2XX Personal Services - Employee Benefits             | 519.59     |
| 5XX Other Purchased Services                          | 422.08     |
| 6XX Supplies and Materials                            | 870.00     |
| <b>471 Subtotal</b>                                   | 5,454.17   |



# Trustees' Financial Summary

FY2003-04

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03 Blaine County

1213 Hays-Lodge Pole K-12 Schls

## 15 - Miscellaneous Programs Fund

|  |      |                            |
|--|------|----------------------------|
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> | 0.00 | <u><u>2,392,465.82</u></u> |
|--|------|----------------------------|



# Trustees' Financial Summary

FY2003-04

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03 Blaine County

1213 Hays-Lodge Pole K-12 Schls

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

|  |      |                |      |      |  |              |     |
|--|------|----------------|------|------|--|--------------|-----|
| Beginning Fund Balance   |      |                |      |      |  | -11,545.68   | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      |  | 2,397,070.91 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      |  | 2,392,465.82 | (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)  |      |                |      |      |  | -6,940.59    | (5) |

### Project Reporter Summaries

| Project Reporter                                  | Revenues            | Expenditures        | Difference      |
|---|---------------------|---------------------|-----------------|
| 033 Aggregate Reim/Indirects                      | 159.00              | 100.00              | 59.00           |
| 120 Renovations                                   | 10,430.49           | 10,430.49           | 0.00            |
| 149 Title VII, Indian Education                   | 52,766.00           | 52,766.00           | 0.00            |
| 270 Gifted and Talented                           | 435.00              | 435.00              | 0.00            |
| 400 Title III Part A English Language Acquisition | 5,193.08            | 5,193.08            | 0.00            |
| 402 don't know                                    | 4,546.09            | 0.00                | 4,546.09        |
| 410 Construction                                  | 1,727,247.70        | 1,727,247.70        | 0.00            |
| 420 Title I Improving Basic Programs              | 232,234.99          | 232,234.99          | 0.00            |
| 421 Title I, Part A, Improving Basic Programs     | 20,402.00           | 4,645.60            | 15,756.40       |
| 422 Title I, Part A, Improvement Grants           | 4,645.60            | 20,402.00           | -15,756.40      |
| 423 Title I, Part B, Subpart 1 Reading First      | 42,052.38           | 42,052.38           | 0.00            |
| 430 Title II Part A                               | 32,534.73           | 32,534.73           | 0.00            |
| 432 Title III Part A English Language Acquisition | 14,941.79           | 14,941.79           | 0.00            |
| 433 Title IV, Part A, Safe & Drug-Free            | 6,845.06            | 6,845.06            | 0.00            |
| 435 Title V Part A                                | 4,695.00            | 4,695.00            | 0.00            |
| 451 Vo Ed Carl Perkins Basic Grant                | 14,496.00           | 14,496.00           | 0.00            |
| 460 REAding Excellence Act, Tutorial              | 66,823.42           | 66,823.42           | 0.00            |
| 465 Reading Excellence Act                        | 150,906.83          | 150,906.83          | 0.00            |
| 470 School to Walk                                | 261.58              | 261.58              | 0.00            |
| 471 GEAR UP                                       | 5,454.17            | 5,454.17            | 0.00            |
| <b>Total</b>                                      | <b>2,397,070.91</b> | <b>2,392,465.82</b> | <b>4,605.09</b> |



**Trustees' Financial Summary**  
**FY2003-04**  
**03 Blaine County**  
**1213 Hays-Lodge Pole K-12 Schls**

Submit ID: 1213-66856740

**20 - Lease-Rental Fund**

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

| PRC Revenue  | 2003 Value       | 2004 Value       |
|--|------------------|------------------|
| 1900 Other Revenue from Local Sources  | 0.00             | 407.10           |
| 1910 Rentals   | 27,827.50        | 35,618.28        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | <u>27,827.50</u> | <u>36,025.38</u> |

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

| PRC Program Function Object  | 2003 Value       | 2004 Value       |
|--|------------------|------------------|
| 8XX Community Services Programs  |                  |                  |
| 26XX Operation and Maintenance of Plant Services   |                  |                  |
| 3XX Purchased Professional and Technical Services  | 0.00             | 730.00           |
| 4XX Purchased Property Services  | 0.00             | 2967.47          |
| 6XX Supplies and Materials   | 26,339.87        | 31640.63         |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> | <u>26,339.87</u> | <u>35,338.10</u> |

**Schedule of Changes Worksheet**

|  |           |          |
|--|-----------|----------|
| Beginning Fund Balance   | 7,977.71  | (1)      |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   | 36,025.38 | (2)      |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 35,338.10 | (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)  | 8,664.99  | (5)      |



# Trustees' Financial Summary

FY2003-04

Submit ID: 1213-66856740

03 Blaine County

1213 Hays-Lodge Pole K-12 Schls

## 26 - Impact Aid Fund

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

| PRC Revenue  |                                  | 2003 Value          | 2004 Value          |
|--|----------------------------------|---------------------|---------------------|
| 1510   | Interest Earnings                | 40,999.38           | 36,204.35           |
| 1900   | Other Revenue from Local Sources | 8,445.05            | 919.60              |
| 4820   | Federal Impact Aid - Title VIII  | 1,481,242.32        | 1,454,983.66        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                                  | <b>1,530,686.75</b> | <b>1,492,107.61</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                      | 12,461.29  | 96842.75   |
| 2XX                         | Personal Services - Employee Benefits             | 147,784.51 | 163461.51  |
| 3XX                         | Purchased Professional and Technical Services     | 7,639.73   | 586.70     |
| 4XX                         | Purchased Property Services                       | 0.00       | 1870.00    |
| 5XX                         | Other Purchased Services                          | 5,966.99   | 3965.86    |
| 6XX                         | Supplies and Materials                            | 76,720.80  | 77460.59   |
| 810                         | Dues and Fees                                     | 5,608.96   | 11842.73   |
| 21XX                        | Support Services - Students                       |            |            |
| 1XX                         | Personal Services - Salaries                      | 0.00       | 18500.04   |
| 2XX                         | Personal Services - Employee Benefits             | 0.00       | 14809.43   |
| 3XX                         | Purchased Professional and Technical Services     | 0.00       | 12310.14   |
| 5XX                         | Other Purchased Services                          | 0.00       | 11638.84   |
| 6XX                         | Supplies and Materials                            | 0.00       | 10218.50   |
| 810                         | Dues and Fees                                     | 0.00       | 2052.23    |
| 222X                        | Educational Media Services                        |            |            |
| 1XX                         | Personal Services - Salaries                      | 750.47     | 21370.16   |
| 2XX                         | Personal Services - Employee Benefits             | 0.55       | 14941.58   |
| 3XX                         | Purchased Professional and Technical Services     | 1,000.00   | 4091.20    |
| 4XX                         | Purchased Property Services                       | 0.00       | 1450.00    |
| 5XX                         | Other Purchased Services                          | 3,443.92   | 4071.87    |
| 6XX                         | Supplies and Materials                            | 11,243.16  | 15863.14   |
| 810                         | Dues and Fees                                     | 230.00     | .00        |
| 8XX                         | Other Expenditures                                | 0.00       | 135.00     |
| 23XX                        | Support Services - General Administration         |            |            |
| 2XX                         | Personal Services - Employee Benefits             | 17,047.42  | 15110.55   |
| 3XX                         | Purchased Professional and Technical Services     | 34,172.00  | 17262.95   |
| 5XX                         | Other Purchased Services                          | 92,453.95  | 105966.98  |
| 6XX                         | Supplies and Materials                            | 9,426.38   | 8633.25    |
| 810                         | Dues and Fees                                     | 15,094.00  | 22850.44   |
| 820                         | Judgements Against the School District            | 30,000.00  | .00        |



# Trustees' Financial Summary

FY2003-04

Submit ID: 1213-66856740

03 Blaine County

1213 Hays-Lodge Pole K-12 Schls

## 26 - Impact Aid 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                              | 13,058.99  | 30942.06   |
|     |   | 2XX   | Personal Services - Employee Benefits                     | 15,529.99  | 17983.96   |
|     |   | 3XX   | Purchased Professional and Technical Services             | 0.00       | 400.00     |
|     |   | 5XX   | Other Purchased Services                                  | 4,718.95   | 7549.35    |
|     |   | 6XX   | Supplies and Materials                                    | 31,118.70  | 15015.06   |
|     |   | 810   | Dues and Fees   | 2,047.00   | 3326.00    |
|     | 25XX  | Support Services - Business                               |   |            |            |
|     |   | 2XX   | Personal Services - Employee Benefits                     | 18,553.96  | 19614.73   |
|     |   | 3XX   | Purchased Professional and Technical Services             | 2,480.96   | 10.50      |
|     |   | 5XX   | Other Purchased Services                                  | 1,278.35   | 3314.02    |
|     |   | 6XX   | Supplies and Materials                                    | 7,263.61   | 8526.59    |
|     |   | 810   | Dues and Fees   | 2,277.00   | 2745.00    |
|     | 26XX  | Operation and Maintenance of Plant Services               |   |            |            |
|     |   | 1XX   | Personal Services - Salaries                              | 34,056.04  | 26871.00   |
|     |   | 2XX   | Personal Services - Employee Benefits                     | 36,957.14  | 28227.84   |
|     |   | 3XX   | Purchased Professional and Technical Services             | 180.50     | 2549.72    |
|     |   | 4XX   | Purchased Property Services                               | 211,236.31 | 79601.76   |
|     |   | 5XX   | Other Purchased Services                                  | 2,064.27   | 12479.15   |
|     |   | 6XX   | Supplies and Materials                                    | 110,464.86 | 104341.69  |
|     |   | 7XX   | Property and Equipment Acquisition                        | 0.00       | 59996.00   |
|     |   | 810   | Dues and Fees   | 15,821.52  | 4729.40    |
|     | 27XX  | Student Transportation Services                           |   |            |            |
|     |   | 1XX   | Personal Services - Salaries                              | 15,957.00  | 15553.82   |
|     |   | 2XX   | Personal Services - Employee Benefits                     | 677.80     | 381.37     |
|     |   | 3XX   | Purchased Professional and Technical Services             | 690.10     | 1448.96    |
|     |   | 4XX   | Purchased Property Services                               | 2,806.58   | 7981.41    |
|     |   | 5XX   | Other Purchased Services                                  | 0.00       | 345.00     |
|     |   | 6XX   | Supplies and Materials                                    | 6,919.01   | 8521.72    |
|     |   | 7XX   | Property and Equipment Acquisition                        | 46,335.00  | 50265.00   |
|     |   | 810   | Dues and Fees   | 0.00       | 970.00     |
| 280 | Special Education - Local and State               |   |   |            |            |
|     | 1XXX  | Instruction   |   |            |            |
|     |   | 1XX   | Personal Services - Salaries                              | 28,462.54  | 68385.27   |
|     |   | 2XX   | Personal Services - Employee Benefits                     | 7,222.23   | 8181.83    |
|     |   | 5XX   | Other Purchased Services                                  | 2,505.90   | 1558.96    |
|     |   | 6XX   | Supplies and Materials                                    | 10,000.85  | 5605.56    |
|     |   | 810   | Dues and Fees   | 500.00     | 700.00     |
|     | 62XX  | Resources Transferred to Other School Districts or Cooper |   |            |            |
|     |   | 920   | Resources Transferred to Other School Districts or Cooper | 3,378.78   | 3427.40    |



# Trustees' Financial Summary

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Submit ID: 1213-66856740

03 Blaine County

1213 Hays-Lodge Pole K-12 Schls

## 26 - Impact Aid Fund

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

| PRC  | Program   | Function                            | Object  | 2003 Value          | 2004 Value          |
|--|---|-------------------------------------|---|---------------------|---------------------|
| 390  | State Career & Technical Ed Entitlement - Undistributed |                                     |   |                     |                     |
|  | 1XXX  | Instruction                         |   |                     |                     |
|  |   | 1XX                                 | Personal Services - Salaries                  | 58,847.56           | 4706.50             |
|  |   | 2XX                                 | Personal Services - Employee Benefits         | 11,773.25           | 12774.02            |
|  |   | 5XX                                 | Other Purchased Services                      | 403.93              | .00                 |
|  |   | 6XX                                 | Supplies and Materials                        | 2,828.10            | 1288.53             |
|  |   | 810                                 | Dues and Fees                                 | 399.00              | .00                 |
| 471  | GEAR UP   |                                     |   |                     |                     |
|  | 21XX  | Support Services - Students         |   |                     |                     |
|  |   | 1XX                                 | Personal Services - Salaries                  | 2,954.22            | .00                 |
|  | 221X  | Improvement of Instruction Services |   |                     |                     |
|  |   | 5XX                                 | Other Purchased Services                      | 1,208.00            | .00                 |
|  |   | 8XX                                 | Other Expenditures                            | 980.00              | .00                 |
| 710  | School Sponsored Extracurricular Activities             |                                     |   |                     |                     |
|  | 34XX  | Extracurricular - Activities        |   |                     |                     |
|  |   | 5XX                                 | Other Purchased Services                      | 6,706.35            | 1640.95             |
|  |   | 6XX                                 | Supplies and Materials                        | 1,845.78            | 411.65              |
|  |   | 810                                 | Dues and Fees                                 | 1,144.00            | .00                 |
|  |   | 8XX                                 | Other Expenditures                            | 200.00              | .00                 |
| 720  | School Sponsored Athletics                              |                                     |   |                     |                     |
|  | 35XX  | Extracurricular - Athletics         |   |                     |                     |
|  |   | 3XX                                 | Purchased Professional and Technical Services | 0.00                | 4440.00             |
|  |   | 5XX                                 | Other Purchased Services                      | 15,502.92           | 9632.46             |
|  |   | 6XX                                 | Supplies and Materials                        | 27,107.49           | 9736.41             |
|  |   | 810                                 | Dues and Fees                                 | 2,315.00            | 6147.98             |
| 910  | Food Services   |                                     |   |                     |                     |
|  | 31XX  | Food Services                       |   |                     |                     |
|  |   | 3XX                                 | Purchased Professional and Technical Services | 4,638.90            | .00                 |
|  |   | 4XX                                 | Purchased Property Services                   | 2,095.00            | 518.26              |
|  |   | 5XX                                 | Other Purchased Services                      | 459.65              | .00                 |
|  |   | 6XX                                 | Supplies and Materials                        | 132,644.21          | 110563.15           |
|  |   | 810                                 | Dues and Fees                                 | 1,005.00            | 54.00               |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |   |                                     |   | <u>1,380,666.43</u> | <u>1,420,770.48</u> |



# Trustees' Financial Summary

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03 Blaine County

1213 Hays-Lodge Pole K-12 Schls

## 26 - Impact Aid Fund

### Schedule of Changes Worksheet

|  |      |                |      |      |  |              |     |
|--|------|----------------|------|------|--|--------------|-----|
| Beginning Fund Balance   |      |                |      |      |  | 3,580,149.72 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      |  | 1,492,107.61 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      |  | 1,420,770.48 | (3) |
| Increase/Decrease of Reserve for Inventories                                       |      |                |      |      |  |              |     |
| This Year  | 0.00 | Less Last Year | 0.00 | (4a) |  | 0.00         |     |
| Increase/Decrease of Reserve for Encumbrances                                      |      |                |      |      |  |              |     |
| This Year  | 0.00 | Less Last Year | 0.00 | (4b) |  | 0.00         |     |
|  |      |                |      |      |  | 0.00         | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  |      |                |      |      |  | 3,651,486.85 | (5) |



**Trustees' Financial Summary**  
**FY2003-04**  
**03 Blaine County**  
**1213 Hays-Lodge Pole K-12 Schls**

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**28 - Technology Fund**

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

| PRC Revenue  | 2003 Value | 2004 Value |
|--|------------|------------|
| 4650 Federal Miscellaneous Grants from OPI   | 0.00       | 3,729.08   |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | 0.00       | 3,729.08   |

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

| PRC Program Function Object  | 2003 Value | 2004 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary                                      |            |            |
| 222X Educational Media Services  |            |            |
| 6XX Supplies and Materials   | 3,117.00   | .00        |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> | 3,117.00   | 0.00       |

**Schedule of Changes Worksheet**

|  |          |     |
|--|----------|-----|
| Beginning Fund Balance   | 105.92   | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   | 3,729.08 | (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)  | 3,835.00 | (5) |



# Trustees' Financial Summary

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## 84 - Student Extracurricular Activities Fund

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

| PRC Revenue  | 2003 Value | 2004 Value |
|--|------------|------------|
| 1XXX Revenues from Student Activities  | 35,500.90  | 32,575.06  |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> | 35,500.90  | 32,575.06  |

### 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  | 27,972.67  | 28,767.15  |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> | 27,972.67  | 28,767.15  |

## Schedule of Changes Worksheet

|   |           |          |
|---|-----------|----------|
| Beginning Fund Balance  | 46,643.53 | (1)      |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In              | 32,575.06 | (2)      |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out            | 28,767.15 | (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)   | 50,451.44 | (5)      |



# Trustees' Financial Summary

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| <b>Fund</b> | <b>Account</b> | <b>Description</b>                                      | <b>2003<br/>Value</b> | <b>2004<br/>Value</b> |
|-------------|----------------|---|-----------------------|-----------------------|
| XX          | XXX 26XX       | 41X Energy Utility Services                             | 169,941.15            | 61,392.23             |
| XX          | XXX 4XXX       | 710 Land  | 0.00                  | 0.00                  |
| XX          | XXX 4XXX       | 715 Land Improvements                                   | 0.00                  | 9,189.17              |
| XX          | XXX 4XXX       | 720 Purchase of Existing Buildings                      | 0.00                  | 0.00                  |
| XX          | XXX 4XXX       | 725 Major Construction Services                         | 115,996.92            | 1,662,437.32          |
| 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    | 31,158.18 |
| b. Related Services Block Grant Entitlement | 0.00      |
| c. Total Entitlements Subject to Reversion  | 31,158.18 |

## Prorated Cooperative Cost Payments:

|   |            |
|---|------------|
| d. Related Services Block Grant Entitlement (paid to coop)  | 10,386.06  |
| e. Minimum Special Education Expenditures to Avoid Reversion<br>[(c) * (1.33)] + [(d) * (0.33)]                                   | 44,867.78  |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet)  | 183,618.18 |
| g. Special Education Reversion Amount<br>If f = 0 then c = reversion ELSE<br>If (e - f) is > 0, then [(e - f) * 0.75] = reversion | 0.00       |

### Note to District:

If the amount on Line (g) is greater than zero, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

| <u>General Ledger</u>    | <u>Debit</u> | <u>Credit</u> |
|--------------------------|--------------|---------------|
| X01-402 Revenue          | 0.00         |               |
| X01-680 Deferred Revenue |              | 0.00          |

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

### Subsidiary Ledger

|                                      |      |
|--------------------------------------|------|
| X01-3115 Special Education Allowable | 0.00 |
|--------------------------------------|------|

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.



# Trustees' Financial Summary

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## 03 Blaine County

### 1213 Hays-Lodge Pole K-12 Schls

| Program       | Function | Object | Fund 01   | Fund 24 | Fund 25 | Fund 26   |            |
|---------------|----------|--------|-----------|---------|---------|-----------|------------|
| 280           | 1XXX     | 1XX    | 96,241.24 | 0.00    | 0.00    | 68,385.27 |            |
| 280           | 1XXX     | 2XX    | 217.92    | 0.00    | 0.00    | 8,181.83  |            |
| 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    | 1,558.96  |            |
| 280           | 1XXX     | 6XX    | 0.00      | 0.00    | 0.00    | 5,605.56  |            |
| 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    | 0.00      | 0.00    | 0.00    | 3,427.40  |            |
| <b>Totals</b> |          |        | 96,459.16 | 0.00    | 0.00    | 87,159.02 | 183,618.18 |



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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

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| <b>Governmental Activities:*</b>             | <b>Beginning<br/>Balance</b> | <b>Additions</b> | <b>Removals</b> | <b>Ending<br/>Balance</b> |
|--|------------------------------|------------------|-----------------|---------------------------|
| Land Improvements                            | 0.00                         | 9,189.17         | 0.00            | 9,189.17                  |
| Buildings                                    | 4,673,528.00                 | 0.00             | 0.00            | 4,673,528.00              |
| Machinery And Equipment                      | 318,795.00                   | 110,261.00       | 24,000.00       | 405,056.00                |
| Construction in Progress                     | 2,425,817.91                 | 1,662,437.32     | 0.00            | 4,088,255.23              |
| Totals at historical cost                    | 7,418,140.91                 | 1,781,887.49     | 24,000.00       | 9,176,028.40              |
| Less Accumulated depreciation for:           |                              |                  |                 |                           |
| Improvement Accum                            | 0.00                         | 183.78           | 0.00            | 183.78                    |
| Building Accum                               | 1,588,391.50                 | 95,640.25        | 0.00            | 1,684,031.75              |
| Machinery And Equipment Accum                | 151,902.67                   | 37,913.99        | 24,000.00       | 165,816.66                |
| Total accumulated depreciation               | 1,740,294.17                 | 133,738.02       | 24,000.00       | 1,850,032.19              |
| Governmental activities, capital assets, net | 5,677,846.74                 | 1,648,149.47     | 0.00            | 7,325,996.21              |

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

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

| <b>Depreciation by Function for FY2004</b> | <b>Governmental<br/>Activities</b> | <b>Business-Type<br/>Activities</b> |
|--|------------------------------------|-------------------------------------|
| Instruction (1XXX)                         | 73,318.31                          | 0.00                                |
| General Administration (23XX)              | 11,535.72                          | 0.00                                |
| Operations and Maintenance (26XX)          | 13,931.61                          | 0.00                                |
| Transportation (27XX)                      | 30,497.83                          | 0.00                                |
| Food Service (31XX)                        | 4,454.55                           | 0.00                                |
| Total Depreciation for FY2004              | 133,738.02                         | 0.00                                |



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|                                  | (a)                                | (b)                              | (c)                   | (d)                               | (e)   | (f)                                 | (h)                                    |
|----------------------------------|------------------------------------|----------------------------------|-----------------------|-----------------------------------|---|-------------------------------------|--|
|                                  | Beginning<br>Balance<br>(7/1/2003) | New Debt<br>& Other<br>Additions | Principal<br>Payments | Refunding<br>& Other<br>Reduction | Ending<br>Balance<br>(6/30/2004)<br>[a + b - c - d] | Current<br>Portion<br>Due<br>FY2005 | Long-Term<br>Portion<br>Due<br>FY2006- |
| <b>Governmental Activities *</b> |                                    |                                  |                       |                                   |   |                                     |  |
| Capital Leases                   | 0.00                               | 0.00                             | 0.00                  | 0.00                              | 0.00  | 0.00                                | 0.00                                   |
| Compensated Absences             | 72,760.00                          | 36,584.02                        | 0.00                  | 0.00                              | 109,344.02  | 9,979.09                            | 99,364.93                              |
| Total Governmental Activity      |                                    |                                  |                       |                                   |   |                                     |  |
| Long-Term Liabilities            | 72,760.00                          | 36,584.02                        | 0.00                  | 0.00                              | 109,344.02  | 9,979.09                            | 99,364.93                              |

\* 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.