



Trustees' Financial Summary

FY2003-04

Submit ID: 1228-22041554

34 Park County

1228 Shields Valley H S

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

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

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

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

Certification

Business Manager/Clerk Linda Wertz

Phone #: (406) 578-2535

(Signature)

(Date)

Chair, Board of Trustees Tara Swandal

(Signature)

(Date)

County Superintendent Rodney Olson

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

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

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

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



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PRC	Title	Project Type	Project Number	CFDA #
101	STATE VO-ED AGRICULTURE	STATE	00-81-3418-01-	STATE
103	STATE VO-ED BUSINESS	STATE	00-81-3418-07-	STATE
104	Vo Ed Carl Perkins Basic Grant	FEDERAL	3412288103BG	84.048A
105	PENALTY CLAUSE	LOCAL		
106	PARK ELECTRIC COOP CAPITAL	LOCAL	1999-2000	LOCAL
107	MEDICAID REIMBURSED	LOCAL	2003-2004	
108	SV FFA ALUMNI REIMBURSED	LOCAL	2004-2005	
109	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S3581023270	84.358A
110	Miscellaneous State Grant	STATE	CTE2003FES	State
111	QWEST	LOCAL	2003-2004	
112	S.HAGER MEMORIAL	LOCAL	2003-2004	

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	118,448.14	19,206.20		
02	Taxes Receivable - Real and Personal (120-149)	18,602.88	2,446.67		
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	TOTAL ASSETS AND OTHER DEBITS	137,051.02	21,652.87		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	18,602.88	2,446.67		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	18,602.88	2,446.67		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	26,169.88			
48	Fund Balance for Budget (961-970)	92,278.26	19,206.20		
52	TOTAL FUND BALANCE/EQUITY	118,448.14	19,206.20		
53	TOTAL LIABILITIES AND FUND BALANCE	137,051.02	21,652.87		

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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		46,935.58	15,924.60	1,111.98
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	TOTAL ASSETS AND OTHER DEBITS		46,935.58	15,924.60	1,111.98
LIABILITIES					
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	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		46,935.58	15,924.60	1,111.98
52	TOTAL FUND BALANCE/EQUITY		46,935.58	15,924.60	1,111.98
53	TOTAL LIABILITIES AND FUND BALANCE		46,935.58	15,924.60	1,111.98

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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,221.51		8,165.68	3,039.23
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)	1,540.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	9,761.51		8,165.68	3,039.23
LIABILITIES					
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	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	9,761.51		8,165.68	3,039.23
52	TOTAL FUND BALANCE/EQUITY	9,761.51		8,165.68	3,039.23
53	TOTAL LIABILITIES AND FUND BALANCE	9,761.51		8,165.68	3,039.23



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
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	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5.95	2,449.84		15,049.89
02	Taxes Receivable - Real and Personal (120-149)				6,210.85
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	TOTAL ASSETS AND OTHER DEBITS	5.95	2,449.84		21,260.74
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				6,210.85
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				6,210.85
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	5.95	2,449.84		15,049.89
52	TOTAL FUND BALANCE/EQUITY	5.95	2,449.84		15,049.89
53	TOTAL LIABILITIES AND FUND BALANCE	5.95	2,449.84		21,260.74

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,062.97	113,983.52		
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	TOTAL ASSETS AND OTHER DEBITS	2,062.97	113,983.52		
LIABILITIES					
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	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)	2,062.97	113,983.52		
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	2,062.97	113,983.52		
53	TOTAL LIABILITIES AND FUND BALANCE	2,062.97	113,983.52		

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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
ASSETS AND OTHER DEBITS					
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	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
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	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
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	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
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	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
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	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			30,207.45	
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	TOTAL ASSETS AND OTHER DEBITS			30,207.45	
LIABILITIES					
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	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
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)			30,207.45	
52	TOTAL FUND BALANCE/EQUITY			30,207.45	
53	TOTAL LIABILITIES AND FUND BALANCE			30,207.45	



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,560.45			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	3,560.45			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	3,560.45			
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	3,560.45			
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	3,560.45			



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (93)
ASSETS AND OTHER DEBITS					
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	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
ASSETS AND OTHER DEBITS					
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	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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01 - General Fund

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

PRC Revenue	2003 Value	2004 Value
1110 District Tax Levy	943.44	0.00
1111 District Levy - Real Property	234,898.74	282,479.59
1112 District Levy - Personal Property	6,093.15	7,121.53
1114 District Levy - Pers Prop/Mobile Homes	1,415.68	3,833.98
1190 Penalties and Interest on Taxes	1,695.33	2,718.23
1320 Tuition from Schl Dists/Counties Within State	0.00	10,315.00
1510 Interest Earnings	2,060.03	1,508.16
1900 Other Revenue from Local Sources	470.23	1,112.67
3110 Direct State Aid	334,046.45	340,051.23
3115 State Spec Ed Allowable Cost Pymt to Districts	16,773.95	17,193.86
3120 State Guaranteed Tax Base Aid	105,080.16	112,095.88
3440 State HB20/SB417 Prop Tax Reimb	4,502.17	3,526.82
3444 State School Block Grant	46,953.46	47,927.37
6100 Material Prior Period Revenue Adjustments	0.00	4,798.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	754,932.79	834,683.06

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

PRC Program Function Object	2003 Value	2004 Value
170 Distance Learning		
1XXX Instruction		
3XX Purchased Professional and Technical Services	1,085.61	.00
5XX Other Purchased Services	1,351.42	.00
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	168,274.67	160956.05
2XX Personal Services - Employee Benefits	26,620.41	28813.00
3XX Purchased Professional and Technical Services	0.00	109.75
4XX Purchased Property Services	746.45	555.50
5XX Other Purchased Services	941.28	720.00
6XX Supplies and Materials	14,150.01	26333.49
7XX Property and Equipment Acquisition	2,070.80	.00
21XX Support Services - Students		
1XX Personal Services - Salaries	15,837.00	16501.08
2XX Personal Services - Employee Benefits	1,908.15	2117.74
5XX Other Purchased Services	452.04	437.40
6XX Supplies and Materials	2,010.48	2604.38
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	426.08	.00
5XX Other Purchased Services	36.50	.00



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01 - General Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	14,561.51	14384.57
		2XX	Personal Services - Employee Benefits	1,422.17	1785.94
		3XX	Purchased Professional and Technical Services	955.00	2310.00
		5XX	Other Purchased Services	112.32	1514.09
		6XX	Supplies and Materials	2,366.41	1799.47
		7XX	Property and Equipment Acquisition	0.00	19622.00
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	23,713.92	24780.04
		2XX	Personal Services - Employee Benefits	4,635.12	5225.29
		3XX	Purchased Professional and Technical Services	303.50	862.95
		4XX	Purchased Property Services	1,621.80	.00
		5XX	Other Purchased Services	2,334.46	2450.47
		6XX	Supplies and Materials	1,661.62	1795.21
		810	Dues and Fees	2,626.95	.00
		8XX	Other Expenditures	0.00	1629.50
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	55,598.09	57216.72
		2XX	Personal Services - Employee Benefits	8,185.10	8501.22
		5XX	Other Purchased Services	1,862.28	1066.94
		6XX	Supplies and Materials	8,774.13	4603.95
		8XX	Other Expenditures	460.00	.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	12,198.17	12468.15
		2XX	Personal Services - Employee Benefits	193.81	2095.42
		3XX	Purchased Professional and Technical Services	2,137.50	4137.50
		4XX	Purchased Property Services	1,977.10	3243.60
		5XX	Other Purchased Services	14,823.61	15262.31
		6XX	Supplies and Materials	2,572.27	707.17
		8XX	Other Expenditures	65.00	.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	33,931.90	31709.81
		2XX	Personal Services - Employee Benefits	9,125.69	9033.38
		3XX	Purchased Professional and Technical Services	3,799.31	.00
		4XX	Purchased Property Services	28,957.85	26356.04
		5XX	Other Purchased Services	479.58	834.47
		6XX	Supplies and Materials	44,304.23	38692.51
		7XX	Property and Equipment Acquisition	8,500.00	.00
	4XXX	Facilities Acquisition and Construction Services			
		3XX	Purchased Professional and Technical Services	1,852.30	.00
		4XX	Purchased Property Services	0.00	1707.78

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Submit ID: 1228-22041554

34 Park County
1228 Shields Valley H S

01 - General Fund

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

PRC	Program	Function	Object	2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary				
	4XXX	Facilities Acquisition and Construction Services			
		6XX	Supplies and Materials	0.00	322.59
		7XX	Property and Equipment Acquisition	27,823.00	12931.36
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	28,887.31	30427.49
		2XX	Personal Services - Employee Benefits	4,183.54	4225.03
		5XX	Other Purchased Services	282.44	80.64
		6XX	Supplies and Materials	360.00	476.63
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	74,352.96	72095.73
		2XX	Personal Services - Employee Benefits	12,876.15	13075.79
		4XX	Purchased Property Services	403.49	707.25
		5XX	Other Purchased Services	5,444.50	2022.44
		6XX	Supplies and Materials	7,232.69	5314.21
		7XX	Property and Equipment Acquisition	0.00	7214.53
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		4XX	Purchased Property Services	322.65	1819.68
		5XX	Other Purchased Services	5,393.00	5420.00
		6XX	Supplies and Materials	1,038.50	912.98
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	9,136.91	8497.81
		2XX	Personal Services - Employee Benefits	32.68	34.07
		5XX	Other Purchased Services	6,894.38	6765.47
		6XX	Supplies and Materials	113.38	47.19
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	25,788.50	27540.00
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	20,685.60	21408.64
		2XX	Personal Services - Employee Benefits	74.53	87.01
		5XX	Other Purchased Services	8,591.67	14876.20
		6XX	Supplies and Materials	4,348.73	5369.26
		7XX	Property and Equipment Acquisition	3,639.92	.00
		8XX	Other Expenditures	2,430.00	2250.00



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01 - General Fund

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

PRC Program Function Object	2003 Value	2004 Value
910 Food Services		
31XX Food Services		
4XX Purchased Property Services	106.10	225.00
6XX Supplies and Materials	12,156.00	20289.39
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	1,352.94	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>795,975.17</u>	<u>799,381.28</u>

Schedule of Changes Worksheet

Beginning Fund Balance	85,862.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	834,683.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	799,381.28	(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	26,169.88	
Less Last Year	28,885.73	(4b)
	-2,715.85	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	118,448.14	(5)



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10 - Transportation Fund

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

PRC Revenue		2003 Value	2004 Value
1111	District Levy - Real Property	27,657.24	37,720.61
1112	District Levy - Personal Property	904.54	926.69
1114	District Levy - Pers Prop/Mobile Homes	149.54	476.60
1190	Penalties and Interest on Taxes	188.22	319.17
1510	Interest Earnings	128.94	111.38
2220	County On-Schedule Trans Reimb	17,044.01	18,510.70
3210	State On-Schedule Trans Reimb	17,044.02	18,510.70
3440	State HB20/SB417 Prop Tax Reimb	530.59	477.76
3444	State School Block Grant	4,957.13	2,529.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>68,604.23</u>	<u>79,583.59</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		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	9,258.01	9147.90
2XX	Personal Services - Employee Benefits	10.73	14.63
5XX	Other Purchased Services	58,621.32	61448.16
6XX	Supplies and Materials	600.26	2865.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>68,490.32</u>	<u>73,475.92</u>

Schedule of Changes Worksheet

Beginning Fund Balance				13,098.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				79,583.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				73,475.92	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
				0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)				19,206.20	(5)



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14 - Retirement Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	764.30	508.72
2240 County Retirement Distribution	64,422.92	62,550.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	65,187.22	63,059.19

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	25,589.62	24435.64
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2,410.32	2516.49
222X Educational Media Services		
2XX Personal Services - Employee Benefits	2,208.34	2186.80
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	4,399.43	4582.90
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	8,579.86	8845.19
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,092.93	2115.88
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	4,705.27	4392.66
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,341.01	4384.55
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	11,022.10	10685.02
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	1,202.96	1131.95
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	2,820.11	3281.93



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1228 Shields Valley H S

14 - Retirement Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	69,371.95	68,559.01
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Schedule of Changes Worksheet

Beginning Fund Balance	52,435.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	63,059.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	68,559.01	(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)	46,935.58	(5)



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1228 Shields Valley H S

15 - Miscellaneous Programs Fund

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

PRC Revenue	2004 Value
101 STATE VO-ED AGRICULTURE	
3900 State Career & Technical Ed Entitlement	3,251.00
103 STATE VO-ED BUSINESS	
3900 State Career & Technical Ed Entitlement	997.00
104 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	7,144.00
106 PARK ELECTRIC COOP CAPITAL CREDIT	
1510 Interest Earnings	204.01
107 MEDICAID REIMBURSED	
3355 Medicaid - Miscellaneous	765.25
108 SV FFA ALUMNI REIMBURSED	
1920 Contributions/Donations from Private Sources	1,600.00
109 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,906.00
110 Miscellaneous State Grant	
4650 Federal Miscellaneous Grants from OPI	889.00
111 QWEST	
1920 Contributions/Donations from Private Sources	1,592.01
112 S.HAGER MEMORIAL	
1920 Contributions/Donations from Private Sources	477.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	27,826.14

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

PRC Program Function Object	2004 Value
101 STATE VO-ED AGRICULTURE	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
5XX Other Purchased Services	265.00
6XX Supplies and Materials	2077.28
7XX Property and Equipment Acquisition	908.72
101 Subtotal	3,251.00



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1228 Shields Valley H S

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
103 STATE VO-ED BUSINESS	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	688.44
7XX Property and Equipment Acquisition	308.56
	997.00
103 Subtotal	997.00
104 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	3841.59
7XX Property and Equipment Acquisition	3302.41
	7,144.00
104 Subtotal	7,144.00
105 PENALTY CLAUSE	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	610.00
107 MEDICAID REIMBURSED	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
7XX Property and Equipment Acquisition	68.48
108 SV FFA ALUMNI REIMBURSED	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	956.93
109 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1197.53
6XX Supplies and Materials	9708.47
	10,906.00
109 Subtotal	10,906.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2004 Value
110 Miscellaneous State Grant	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
7XX Property and Equipment Acquisition	889.00
 Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<div style="border-top: 1px solid black; border-bottom: 3px double black; display: inline-block; width: 100px;"></div> 0.00 24,822.41



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1228 Shields Valley H S

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						12,920.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						27,826.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						24,822.41	(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)						15,924.60	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
101 STATE VO-ED AGRICULTURE	3,251.00	3,251.00	0.00
103 STATE VO-ED BUSINESS	997.00	997.00	0.00
104 Vo Ed Carl Perkins Basic Grant	7,144.00	7,144.00	0.00
105 PENALTY CLAUSE	0.00	610.00	-610.00
106 PARK ELECTRIC COOP CAPITAL CREDIT	204.01	0.00	204.01
107 MEDICAID REIMBURSED	765.25	68.48	696.77
108 SV FFA ALUMNI REIMBURSED	1,600.00	956.93	643.07
109 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	10,906.00	10,906.00	0.00
110 Miscellaneous State Grant	889.00	889.00	0.00
111 QWEST	1,592.01	0.00	1,592.01
112 S.HAGER MEMORIAL	477.87	0.00	477.87
Total	<u>27,826.14</u>	<u>24,822.41</u>	<u>3,003.73</u>



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17 - Adult Education Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	16.24	12.15
1940 Textbook Sales and Rentals	60.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	76.24	12.15

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

PRC Program Function Object	2003 Value	2004 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	45.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	45.00

Schedule of Changes Worksheet

Beginning Fund Balance	1,144.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	45.00	(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)	1,111.98	(5)



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1228 Shields Valley H S

18 - Traffic Education Fund

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

PRC Revenue		2003 Value	2004 Value
1311	Driver's Education Fees	3,000.00	207.73
1510	Interest Earnings	70.17	65.82
1920	Contributions/Donations from Private Sources	0.00	705.85
1982	Summer Session - Driver's Education Fees	0.00	2,625.00
3260	State Driver's Education Reimbursement	1,950.20	1,540.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5,020.37</u>	<u>5,144.40</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		
1XX	Personal Services - Salaries	2,928.75	912.10
2XX	Personal Services - Employee Benefits	14.06	5.01
4XX	Purchased Property Services	84.20	73.00
5XX	Other Purchased Services	259.30	135.00
6XX	Supplies and Materials	318.53	523.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>3,604.84</u>	<u>1,648.53</u>

Schedule of Changes Worksheet

Beginning Fund Balance				6,265.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				5,144.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,648.53	(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)				9,761.51	(5)



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20 - Lease-Rental Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	50.05	66.94
1910 Rentals	2,870.00	2,650.00
1920 Contributions/Donations from Private Sources	500.00	500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,420.05	3,216.94

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	240.00	133.30
6XX Supplies and Materials	1,437.69	24.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,677.69	157.56

Schedule of Changes Worksheet

Beginning Fund Balance	5,106.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,216.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	157.56	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	8,165.68	(5)



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21 - Compensated Absence Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	28.10	30.50
5300	Operating Transfers from Other Funds	1,352.94	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,381.04</u>	<u>30.50</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		
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	1,069.28	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>1,069.28</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				3,008.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				30.50	(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)				3,039.23	(5)



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28 - Technology Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	0.00	5.95
4650 Federal Miscellaneous Grants from OPI	0.00	1,785.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	1,791.51

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

PRC Program Function Object	2003 Value	2004 Value
465 Federal Miscellaneous Grants from OPI		
1XXX Instruction		
6XX Supplies and Materials	0.00	1785.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,785.56

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,791.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,785.56	(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)		5.95 (5)



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29 - Flexibility Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	10.46	26.53
3282	State Flexibility Fund Allocation	2,412.85	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,423.31</u>	<u>26.53</u>

Schedule of Changes Worksheet

Beginning Fund Balance				2,423.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				26.53	(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)				2,449.84	(5)



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50 - Debt Service Fund

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

PRC Revenue		2003 Value	2004 Value
1111	District Levy - Real Property	65,014.20	95,336.47
1112	District Levy - Personal Property	1,871.92	2,144.12
1114	District Levy - Pers Prop/Mobile Homes	504.40	1,150.74
1190	Penalties and Interest on Taxes	453.01	702.33
1510	Interest Earnings	560.52	311.65
3120	State Guaranteed Tax Base Aid	6,280.48	9,298.66
3440	State HB20/SB417 Prop Tax Reimb	1,231.70	1,215.83

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

75,916.23	110,159.80
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
840	Principal On Debt	50,000.00	55000.00
850	Interest on Debt	45,553.76	43178.76
860	Agent Fees/Issuance Costs	215.00	200.00

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

95,768.76	98,378.76
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Schedule of Changes Worksheet

Beginning Fund Balance						3,268.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						110,159.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						98,378.76	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						15,049.89	(5)



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60 - Building Fund

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

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	5,964.41	156.37
1920	Contributions/Donations from Private Sources	3,560.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>9,524.41</u>	<u>156.37</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		
4XXX	Facilities Acquisition and Construction Services		
	3XX Purchased Professional and Technical Services	15,908.13	.00
	7XX Property and Equipment Acquisition	845,654.90	36619.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>861,563.03</u>	<u>36,619.07</u>

Schedule of Changes Worksheet

Beginning Fund Balance				38,525.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				156.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				36,619.07	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				2,062.97	(5)



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61 - Building Reserve Fund

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

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	1,730.37	1,250.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,730.37	1,250.17

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

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	2,811.60	.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,811.60	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	112,733.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,250.17	(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)	113,983.52	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2003 Value	2004 Value
1700 Student Extracurricular Activity Receipts	0.00	77,230.80
1XXX Revenues from Student Activities	80,733.25	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	80,733.25	77,230.80

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	73,757.04	76,582.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	73,757.04	76,582.44

Schedule of Changes Worksheet

Beginning Fund Balance	29,559.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	77,230.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	76,582.44	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	30,207.45	(5)



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Fund	Account	Description	2003 Value	2004 Value
XX	XXX 26XX	41X Energy Utility Services	10,040.84	9,897.04
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	12,711.00	5,289.78
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	863,578.50	44,260.65
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	12,757.68
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	12,757.68

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,252.56
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	18,371.05
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	35,209.79
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	30,427.49	0.00	0.00	0.00	
280	1XXX	2XX	4,225.03	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	80.64	0.00	0.00	0.00	
280	1XXX	6XX	476.63	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			35,209.79	0.00	0.00	0.00	35,209.79



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Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

** Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY04.*



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Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Land	27,161.00	0.00	0.00	27,161.00
Land Improvements	19,928.00	22,381.78	0.00	42,309.78
Buildings	1,492,029.85	44,355.07	0.00	1,536,384.92
Machinery And Equipment	72,147.00	30,892.00	0.00	103,039.00
Totals at historical cost	1,611,265.85	97,628.85	0.00	1,708,894.70
Less Accumulated depreciation for:				
Improvement Accum	0.00	156.00	0.00	156.00
Building Accum	476,800.00	30,728.00	0.00	507,528.00
Machinery And Equipment Accum	18,647.00	3,567.00	0.00	22,214.00
Total accumulated depreciation	495,447.00	34,451.00	0.00	529,898.00
Governmental activities, capital assets, net	1,115,818.85	63,177.85	0.00	1,178,996.70

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

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

Depreciation by Function for FY2004	Governmental Activities	Business-Type Activities
Operations and Maintenance (26XX)	567.00	0.00
Transportation (27XX)	18,647.00	0.00
Food Service (31XX)	3,000.00	0.00
Unallocated	509,052.00	0.00
Total Depreciation for FY2004	531,266.00	0.00



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2003)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2004) [a + b - c - d]	Current Portion Due FY2005	Long-Term Portion Due FY2006-
Governmental Activities *							
General Obligation Bonds:							
7/15/2001 Issue	980,000.00	0.00	55,000.00	0.00	925,000.00	60,000.00	865,000.00
Compensated Absences	10,029.09	5,031.07	0.00	0.00	15,060.16	0.00	15,060.16
Other	64,122.65	0.00	50,004.66	0.00	14,117.99	0.00	14,117.99
Total Governmental Activity							
Long-Term Liabilities	1,054,151.74	5,031.07	105,004.66	0.00	954,178.15	60,000.00	894,178.15

* 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.