



Trustees' Financial Summary

FY2003-04

Submit ID: 0055-58711571

04 Broadwater County

0055 Townsend K-12 Schools

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 Pam Watson

Phone #: (406) 266-4971

(Signature)

(Date)

Chair, Board of Trustees Jim Foster

(Signature)

(Date)

County Superintendent Judy Gillespie

(Signature)

(Date)

Software

Accounting Package: Black Mountain

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

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

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



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| PRC | Title | Project Type | Project Number | CFDA # |
|-----|---|--------------|--------------------|---------|
| 001 | Title IV Safe and Drug-Free Schools | FEDERAL | 0400551603 | 84.186A |
| 002 | Title II, Part D, Ed Technology | FEDERAL | 0400556003 | 84.318 |
| 003 | Title V Part A | FEDERAL | 0400553903 | 84.298 |
| 005 | Title II Part A | FEDERAL | 0400551403 | 84.367 |
| 020 | Small Rural School Achievement | FEDERAL | S358A021521 | 84.358A |
| 022 | IDEA Part B | FEDERAL | Coop | 84.027 |
| 100 | Title I, Part A, Improving Basic Programs | FEDERAL | 0400553103 | 84.010A |
| 200 | School - To - Work | LOCAL | | |
| 300 | Preschool | LOCAL | | |
| 401 | Title IV Safe and Drug-Free Schools | FEDERAL | 0400551604 | 84.186A |
| 402 | Title II, Part D, Ed Technology | FEDERAL | 0400556004 | 84.318 |
| 403 | Title V Part A | FEDERAL | 0400553904 | 84.298 |
| 404 | Title II Part A | FEDERAL | 0400551404 | 84.367 |
| 405 | Title I Improving Basic Programs | FEDERAL | 0400553104 | 84.010A |
| 407 | Vo Ed Carl Perkins Basic Grant | FEDERAL | 0400558104BG | 84.048A |
| 408 | Reading Excellence Act | FEDERAL | 0400553304 | 84.338 |
| 409 | State Vo Ed | STATE | Sc0081 | |
| 412 | Heritage Grant | LOCAL | | |
| 413 | Heritage Grant (Library) | LOCAL | | |
| 414 | USDA Community Forestry | FEDERAL | 04-DG-11010000- | 10.664 |
| 415 | Vo Ed All Career & Tech Ed Programs | STATE | CTE2003FES | State |
| 416 | IDEA-Presch Sec 619 (Coop) | FEDERAL | Coop | 84.173A |
| 417 | University of Montana Interlocal | LOCAL | | |
| 418 | Broadwater Conservation | LOCAL | Federal Money thru | |
| 419 | Military Affairs Weed | LOCAL | Federal Money | |
| 420 | DNRC - Broadwater Conservation | LOCAL | | |
| 421 | Heritage Grant (Library) | LOCAL | | |
| 422 | DNRC - Broadwater Conservation | LOCAL | | |
| 423 | Noxious Weed | LOCAL | | |
| 424 | BLM - Broadwater County | LOCAL | | |
| 500 | Kellogg Foundation | LOCAL | | |
| 603 | TALES | LOCAL | | |
| 801 | Screen Donation | LOCAL | | |
| 802 | Private Software Grant | LOCAL | | |
| 899 | Indirect Cost Recovery | LOCAL | | |

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04 Broadwater County 0055 Townsend K-12 Schools

| 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) | 344,570.80 | 46,516.35 | 35,787.22 | 18,795.81 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 48,985.00 | 4,505.00 | 1,160.00 | |
| 03 | Taxes Receivable - Protested (150-159) | 5,798.00 | 554.00 | 160.00 | |
| 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 | 399,353.80 | 51,575.35 | 37,107.22 | 18,795.81 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | 232.67 | | | |
| 25 | Deferred Revenue (680) | 54,783.00 | 5,059.00 | 1,320.00 | |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | 55,015.67 | 5,059.00 | 1,320.00 | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | 3,328.10 | | | |
| 48 | Fund Balance for Budget (961-970) | 341,010.03 | 46,516.35 | 35,787.22 | 18,795.81 |
| 52 | TOTAL FUND BALANCE/EQUITY | 344,338.13 | 46,516.35 | 35,787.22 | 18,795.81 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 399,353.80 | 51,575.35 | 37,107.22 | 18,795.81 |

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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) | 718.24 | 179,898.09 | -7,384.03 | 2,903.01 |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | 636.00 |
| 03 | Taxes Receivable - Protested (150-159) | | | | 77.00 |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | 50,651.06 | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 718.24 | 179,898.09 | 43,267.03 | 3,616.01 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | | 1,114.49 | 713.00 |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | | | 1,114.49 | 713.00 |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget (961-970) | 718.24 | 179,898.09 | 42,152.54 | 2,903.01 |
| 52 | TOTAL FUND BALANCE/EQUITY | 718.24 | 179,898.09 | 42,152.54 | 2,903.01 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 718.24 | 179,898.09 | 43,267.03 | 3,616.01 |

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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) | 6,075.46 | | 3,336.42 | 21,296.96 |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | 3,010.00 | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 9,085.46 | | 3,336.42 | 21,296.96 |
| 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) | 9,085.46 | | 3,336.42 | 21,296.96 |
| 52 | TOTAL FUND BALANCE/EQUITY | 9,085.46 | | 3,336.42 | 21,296.96 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 9,085.46 | | 3,336.42 | 21,296.96 |

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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) | 123,044.25 | | | |
| 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 | 123,044.25 | | | |
| 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) | 123,044.25 | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 123,044.25 | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 123,044.25 | | | |

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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) | 17,570.04 | 14,431.38 | | 39,733.65 |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | 24,227.00 |
| 03 | Taxes Receivable - Protested (150-159) | | | | 3,072.00 |
| 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 | 17,570.04 | 14,431.38 | | 67,032.65 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | | | 27,299.00 |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | | | | 27,299.00 |
| 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) | 17,570.04 | 14,431.38 | | 39,733.65 |
| 52 | TOTAL FUND BALANCE/EQUITY | 17,570.04 | 14,431.38 | | 39,733.65 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 17,570.04 | 14,431.38 | | 67,032.65 |

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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) | | 26,377.17 | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | 388.00 | | |
| 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 | | 26,765.17 | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | 388.00 | | |
| 26 | Other Liabilities (690-699) | | | | |
| 28 | Notes Payable - Noncurrent (720) | | | | |
| 29 | Lease Obligations Payable (730) | | | | |
| 31 | Compensated Absences Payable (760) | | | | |
| 35 | TOTAL LIABILITIES | | 388.00 | | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 41 | Unrestricted Net Assets | | | | |
| 48 | Fund Balance for Budget (961-970) | | 26,377.17 | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 51 | Retained Earnings (930-940) | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | 26,377.17 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | 26,765.17 | | |



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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) | 318,859.11 | 15,619.92 | 74,235.45 | |
| 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 | 318,859.11 | 15,619.92 | 74,235.45 | |
| 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) | 318,859.11 | 15,619.92 | 74,235.45 | |
| 52 | TOTAL FUND BALANCE/EQUITY | 318,859.11 | 15,619.92 | 74,235.45 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 318,859.11 | 15,619.92 | 74,235.45 | |



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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) | 75,353.88 | 90,595.89 | | |
| 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 | 75,353.88 | 90,595.89 | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 23 | Warrants Payable (620) | 75,353.88 | 90,595.89 | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | 75,353.88 | 90,595.89 | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 75,353.88 | 90,595.89 | | |



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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 | | | | |



Trustees' Financial Summary

FY2003-04

Submit ID: 0055-58711571

04 Broadwater County

0055 Townsend K-12 Schools

| 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 | | | | |



Trustees' Financial Summary

FY2003-04

Submit ID: 0055-58711571

04 Broadwater County 0055 Townsend K-12 Schools

01 - General Fund

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

| PRC Revenue | | 2003 Value | 2004 Value |
|--|--|---------------------|---------------------|
| 1110 | District Tax Levy | 655,345.83 | 687,176.29 |
| 1190 | Penalties and Interest on Taxes | 8,502.86 | 5,502.10 |
| 1310 | Individual Tuition | 0.00 | 59.25 |
| 1510 | Interest Earnings | 6,310.78 | 4,116.14 |
| 1900 | Other Revenue from Local Sources | 780.95 | 936.19 |
| 3110 | Direct State Aid | 1,618,158.10 | 1,632,434.71 |
| 3115 | State Spec Ed Allowable Cost Pymt to Districts | 89,616.54 | 90,285.12 |
| 3120 | State Guaranteed Tax Base Aid | 375,204.28 | 416,946.01 |
| 3440 | State HB20/SB417 Prop Tax Reimb | 17,883.34 | 18,249.16 |
| 3444 | State School Block Grant | 233,839.64 | 238,689.95 |
| 6100 | Material Prior Period Revenue Adjustments | 191.68 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 3,005,834.00 | 3,094,394.92 |

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 | 1,435,169.69 | 1449871.85 |
| 2XX | Personal Services - Employee Benefits | 166,363.16 | 168704.29 |
| 3XX | Purchased Professional and Technical Services | 344.67 | 855.92 |
| 4XX | Purchased Property Services | 12,328.68 | 7733.51 |
| 5XX | Other Purchased Services | 2,558.89 | 3446.03 |
| 6XX | Supplies and Materials | 114,207.85 | 83385.04 |
| 7XX | Property and Equipment Acquisition | 0.00 | 18500.00 |
| 21XX | Support Services - Students | | |
| 1XX | Personal Services - Salaries | 74,719.72 | 77525.66 |
| 2XX | Personal Services - Employee Benefits | 6,019.84 | 6199.89 |
| 4XX | Purchased Property Services | 100.00 | 320.00 |
| 6XX | Supplies and Materials | 2,997.44 | 2025.28 |
| 222X | Educational Media Services | | |
| 1XX | Personal Services - Salaries | 68,995.34 | 71704.29 |
| 2XX | Personal Services - Employee Benefits | 5,139.16 | 5258.04 |
| 3XX | Purchased Professional and Technical Services | 50.00 | .00 |
| 4XX | Purchased Property Services | 120.00 | 575.50 |
| 5XX | Other Purchased Services | 43.78 | 1520.25 |
| 6XX | Supplies and Materials | 6,490.35 | 5842.05 |
| 23XX | Support Services - General Administration | | |
| 1XX | Personal Services - Salaries | 66,831.68 | 68950.60 |
| 2XX | Personal Services - Employee Benefits | 11,050.05 | 10462.32 |



Trustees' Financial Summary

FY2003-04

Submit ID: 0055-58711571

04 Broadwater County 0055 Townsend K-12 Schools

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 | | | | |
| 23XX | Support Services - General Administration | | | | |
| | 3XX | Purchased Professional and Technical Services | | 6,047.62 | 9202.20 |
| | 4XX | Purchased Property Services | | 756.56 | 851.00 |
| | 5XX | Other Purchased Services | | 42,664.42 | 56109.25 |
| | 6XX | Supplies and Materials | | 5,471.15 | 2622.84 |
| | 810 | Dues and Fees | | 747.00 | .00 |
| | 8XX | Other Expenditures | | 0.00 | 777.00 |
| 24XX | Support Services - School Administration | | | | |
| | 1XX | Personal Services - Salaries | | 167,999.20 | 171815.55 |
| | 2XX | Personal Services - Employee Benefits | | 33,945.58 | 32575.48 |
| | 3XX | Purchased Professional and Technical Services | | 3,380.00 | 1210.00 |
| | 5XX | Other Purchased Services | | 1,742.17 | 989.44 |
| | 6XX | Supplies and Materials | | 15,819.83 | 6585.55 |
| | 810 | Dues and Fees | | 1,145.00 | .00 |
| | 8XX | Other Expenditures | | 0.00 | 1215.00 |
| 25XX | Support Services - Business | | | | |
| | 1XX | Personal Services - Salaries | | 23,400.02 | 24055.20 |
| | 2XX | Personal Services - Employee Benefits | | 3,238.07 | 3233.26 |
| | 3XX | Purchased Professional and Technical Services | | 8,038.00 | 8208.00 |
| | 5XX | Other Purchased Services | | 561.67 | 475.96 |
| | 6XX | Supplies and Materials | | 1,554.53 | 569.23 |
| | 810 | Dues and Fees | | 3,488.00 | .00 |
| | 8XX | Other Expenditures | | 0.00 | 3494.00 |
| 26XX | Operation and Maintenance of Plant Services | | | | |
| | 1XX | Personal Services - Salaries | | 144,778.79 | 146813.66 |
| | 2XX | Personal Services - Employee Benefits | | 20,181.53 | 14260.94 |
| | 3XX | Purchased Professional and Technical Services | | 5,978.00 | 8661.75 |
| | 4XX | Purchased Property Services | | 125,348.03 | 133672.92 |
| | 6XX | Supplies and Materials | | 23,308.20 | 23767.45 |
| 280 | Special Education - Local and State | | | | |
| | 1XXX | Instruction | | | |
| | | 1XX | Personal Services - Salaries | 145,572.10 | 169159.04 |
| | 62XX | Resources Transferred to Other School Districts or Cooper | | | |
| | | 920 | Resources Transferred to Other School Districts or Cooper | 6,899.90 | 6951.96 |
| 390 | State Career & Technical Ed Entitlement - Undistributed | | | | |
| | 1XXX | Instruction | | | |
| | | 1XX | Personal Services - Salaries | 88,675.40 | 83062.70 |
| | | 2XX | Personal Services - Employee Benefits | 11,843.99 | 14119.84 |
| | | 4XX | Purchased Property Services | 608.58 | 568.48 |
| | | 6XX | Supplies and Materials | 20,224.34 | 13713.30 |



Trustees' Financial Summary

FY2003-04

Submit ID: 0055-58711571

04 Broadwater County 0055 Townsend K-12 Schools

01 - General 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 | | | | |
| 710 | School Sponsored Extracurricular Activities | | | | |
| | 27XX | Student Transportation Services | | | |
| | | 1XX | Personal Services - Salaries | 3,579.60 | 3701.92 |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 32.99 |
| | | 4XX | Purchased Property Services | 1,227.57 | 1146.64 |
| | | 6XX | Supplies and Materials | 1,900.50 | 2050.22 |
| | 34XX | Extracurricular - Activities | | | |
| | | 1XX | Personal Services - Salaries | 14,333.08 | 13728.05 |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 7.64 |
| | | 5XX | Other Purchased Services | 4,945.70 | 2754.05 |
| | | 6XX | Supplies and Materials | 2,723.47 | 4561.45 |
| 720 | School Sponsored Athletics | | | | |
| | 27XX | Student Transportation Services | | | |
| | | 1XX | Personal Services - Salaries | 8,736.50 | 10923.98 |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 66.44 |
| | | 4XX | Purchased Property Services | 1,688.05 | 663.61 |
| | | 6XX | Supplies and Materials | 4,075.85 | 4438.41 |
| | 35XX | Extracurricular - Athletics | | | |
| | | 1XX | Personal Services - Salaries | 65,333.00 | 69476.39 |
| | | 3XX | Purchased Professional and Technical Services | 4,133.21 | 3625.00 |
| | | 4XX | Purchased Property Services | 0.00 | 795.48 |
| | | 5XX | Other Purchased Services | 2,209.46 | 1786.70 |
| | | 6XX | Supplies and Materials | 13,959.88 | 12842.21 |
| | | 810 | Dues and Fees | 3,600.00 | .00 |
| 910 | Food Services | | | | |
| | 31XX | Food Services | | | |
| | | 2XX | Personal Services - Employee Benefits | 2,661.97 | 2398.52 |
| | | 6XX | Supplies and Materials | 1,887.62 | 1164.32 |
| 999 | Undistributed | | | | |
| | 61XX | Operating Transfers to Other Funds | | | |
| | | 910 | Operating Transfers to Other Funds | 9,500.00 | 2235.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>3,033,443.44</u> | <u>3,060,020.54</u> |



Trustees' Financial Summary

FY2003-04

Submit ID: 0055-58711571

04 Broadwater County

0055 Townsend K-12 Schools

01 - General Fund

Schedule of Changes Worksheet

| | | | | | | |
|--|----------|----------------|-----------|------|--------------|-----|
| Beginning Fund Balance | | | | | 322,930.65 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 3,094,394.92 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 3,060,020.54 | (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 | 3,328.10 | Less Last Year | 16,295.00 | (4b) | -12,966.90 | |
| | | | | | -12,966.90 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 344,338.13 | (5) |



Trustees' Financial Summary

FY2003-04

Submit ID: 0055-58711571

04 Broadwater County 0055 Townsend K-12 Schools

10 - Transportation Fund

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

| PRC Revenue | | 2003 Value | 2004 Value |
|-------------|---------------------------------|------------|------------|
| 1110 | District Tax Levy | 60,127.93 | 67,953.99 |
| 1190 | Penalties and Interest on Taxes | 563.95 | 482.03 |
| 1510 | Interest Earnings | 299.35 | 233.94 |
| 2220 | County On-Schedule Trans Reimb | 56,755.27 | 64,286.54 |
| 3210 | State On-Schedule Trans Reimb | 56,755.27 | 64,286.55 |
| 3440 | State HB20/SB417 Prop Tax Reimb | 1,516.69 | 1,193.45 |
| 3444 | State School Block Grant | 10,471.19 | 5,344.19 |

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

186,489.65 203,780.69

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

| PRC Program Function Object | | 2003 Value | 2004 Value |
|-----------------------------|---|------------|------------|
| 1XX | Regular Education Programs - Elementary/Secondary | | |
| 23XX | Support Services - General Administration | | |
| 1XX | Personal Services - Salaries | 9,433.18 | 9692.76 |
| 27XX | Student Transportation Services | | |
| 4XX | Purchased Property Services | 0.00 | 151.64 |
| 5XX | Other Purchased Services | 176,207.45 | 188002.62 |
| 6XX | Supplies and Materials | 169.33 | 34.40 |
| 280 | Special Education - Local and State | | |
| 27XX | Student Transportation Services | | |
| 1XX | Personal Services - Salaries | 341.00 | 1017.00 |
| 4XX | Purchased Property Services | 219.48 | .00 |
| 6XX | Supplies and Materials | 0.00 | 72.33 |

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

186,370.44 198,970.75



Trustees' Financial Summary

FY2003-04

Submit ID: 0055-58711571

04 Broadwater County

0055 Townsend K-12 Schools

10 - Transportation Fund

Schedule of Changes Worksheet

| | | | | | | |
|--|------|----------------|------|------|------------|-----|
| Beginning Fund Balance | | | | | 41,706.41 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 203,780.69 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 198,970.75 | (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) | | | | | 46,516.35 | (5) |



Trustees' Financial Summary

FY2003-04

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04 Broadwater County 0055 Townsend K-12 Schools

11 - Bus Depreciation Fund

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

| PRC Revenue | | 2003 Value | 2004 Value |
|--|---------------------------------|------------------|------------------|
| 1110 | District Tax Levy | 17,595.94 | 18,448.09 |
| 1190 | Penalties and Interest on Taxes | 87.06 | 116.27 |
| 1510 | Interest Earnings | 286.20 | 388.70 |
| 3440 | State HB20/SB417 Prop Tax Reimb | 374.69 | 261.90 |
| 3444 | State School Block Grant | 1,306.65 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>19,650.54</u> | <u>19,214.96</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 | | |
| 7XX | Property and Equipment Acquisition | 2,709.71 | 11839.83 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | <u>2,709.71</u> | <u>11,839.83</u> |

Schedule of Changes Worksheet

| | | | |
|--|------|----------------|----------|
| Beginning Fund Balance | | 28,412.09 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | 19,214.96 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | 11,839.83 | (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) | | 35,787.22 | (5) |



Trustees' Financial Summary

FY2003-04

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04 Broadwater County 0055 Townsend K-12 Schools

12 - School Food Services Fund

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

| PRC Revenue | | 2003 Value | 2004 Value |
|--|----------------------------------|-------------------|-------------------|
| 1510 | Interest Earnings | 742.75 | 446.98 |
| 1611 | National School Lunch Program | 49,108.16 | 48,757.36 |
| 1612 | School Breakfast Program | 2,348.25 | 4,441.50 |
| 1632 | Daily Adult Sales | 3,677.05 | 4,178.35 |
| 1634 | Daily Ala Carte Sales | 1,420.75 | 964.00 |
| 1900 | Other Revenue from Local Sources | 4,641.76 | 306.19 |
| 3220 | State Food Services Match | 0.00 | 331.69 |
| 4550 | Federal Child Nutrition | 81,695.14 | 88,741.66 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>143,633.86</u> | <u>148,167.73</u> |

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 | 67,405.16 | 64401.73 |
| | 2XX Personal Services - Employee Benefits | 1,181.85 | 1132.67 |
| | 4XX Purchased Property Services | 67.53 | 6660.55 |
| | 5XX Other Purchased Services | 23.36 | 729.25 |
| | 6XX Supplies and Materials | 86,241.59 | 96356.56 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | <u>154,919.49</u> | <u>169,280.76</u> |

Schedule of Changes Worksheet

| | | | |
|--|------|----------------|----------|
| Beginning Fund Balance | | 39,908.84 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | 148,167.73 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | 169,280.76 | (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) | | 18,795.81 | (5) |



Trustees' Financial Summary

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04 Broadwater County 0055 Townsend K-12 Schools

13 - Tuition Fund

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

| PRC Revenue | 2003 Value | 2004 Value |
|--|------------|------------|
| 1510 Interest Earnings | 11.47 | 10.41 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 11.47 | 10.41 |

Schedule of Changes Worksheet

| | | |
|--|--------|-----|
| Beginning Fund Balance | 707.83 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 10.41 | (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) | 718.24 | (5) |



Trustees' Financial Summary

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04 Broadwater County 0055 Townsend K-12 Schools

14 - Retirement Fund

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

| PRC Revenue | | 2003 Value | 2004 Value |
|--|--------------------------------|-------------------|-------------------|
| 1510 | Interest Earnings | 954.45 | 1,725.81 |
| 2240 | County Retirement Distribution | 394,106.57 | 360,587.09 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>395,061.02</u> | <u>362,312.90</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 | 210,436.36 | .00 |
| 21XX Support Services - Students | | |
| 2XX Personal Services - Employee Benefits | 10,708.95 | .00 |
| 222X Educational Media Services | | |
| 2XX Personal Services - Employee Benefits | 12,868.43 | .00 |
| 23XX Support Services - General Administration | | |
| 2XX Personal Services - Employee Benefits | 10,930.40 | .00 |
| 24XX Support Services - School Administration | | |
| 2XX Personal Services - Employee Benefits | 25,837.83 | .00 |
| 25XX Support Services - Business | | |
| 2XX Personal Services - Employee Benefits | 3,353.73 | .00 |
| 26XX Operation and Maintenance of Plant Services | | |
| 2XX Personal Services - Employee Benefits | 20,749.92 | .00 |
| 280 Special Education - Local and State | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 20,863.62 | .00 |
| 27XX Student Transportation Services | | |
| 2XX Personal Services - Employee Benefits | 48.87 | .00 |
| 390 State Career & Technical Ed Entitlement - Undistributed | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 12,709.10 | .00 |
| 394 State Career & Technical Ed Entitlement - Family & Cons | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 122.40 | .00 |
| 395 State Career & Technical Ed Entitlement - Technology Ed/ | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 169.84 | .00 |



Trustees' Financial Summary

FY2003-04

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04 Broadwater County 0055 Townsend K-12 Schools

14 - Retirement Fund

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

| PRC | Program | Function | Object | 2003 Value | 2004 Value |
|-----|---|---------------------------------|---------------------------------------|------------|------------|
| 395 | State Career & Technical Ed Entitlement - Technology Ed/ | | | | |
| 396 | State Career & Technical Ed Entitlement - Office Occupati | | | | |
| | 1XXX | Instruction | | | |
| | | 2XX | Personal Services - Employee Benefits | 144.04 | .00 |
| 430 | Title II, Part A, Teacher & Principal Training & Recruiting | | | | |
| | 1XXX | Instruction | | | |
| | | 2XX | Personal Services - Employee Benefits | 7,430.38 | .00 |
| 431 | Title II, Part D, Educational Technology | | | | |
| | 1XXX | Instruction | | | |
| | | 2XX | Personal Services - Employee Benefits | 28.66 | .00 |
| 435 | Title V, Part A, Innovative Programs | | | | |
| | 1XXX | Instruction | | | |
| | | 2XX | Personal Services - Employee Benefits | 399.87 | .00 |
| 456 | IDEA, Part B, Children with Disabilities | | | | |
| | 1XXX | Instruction | | | |
| | | 2XX | Personal Services - Employee Benefits | 6,151.34 | .00 |
| 465 | Federal Miscellaneous Grants from OPI | | | | |
| | 1XXX | Instruction | | | |
| | | 2XX | Personal Services - Employee Benefits | 7,588.60 | .00 |
| 5XX | Non-Public School Programs | | | | |
| | 1XXX | Instruction | | | |
| | | 2XX | Personal Services - Employee Benefits | 4.01 | .00 |
| 710 | School Sponsored Extracurricular Activities | | | | |
| | 27XX | Student Transportation Services | | | |
| | | 2XX | Personal Services - Employee Benefits | 513.03 | .00 |
| | 34XX | Extracurricular - Activities | | | |
| | | 2XX | Personal Services - Employee Benefits | 2,054.24 | .00 |
| 720 | School Sponsored Athletics | | | | |
| | 27XX | Student Transportation Services | | | |
| | | 2XX | Personal Services - Employee Benefits | 1,252.13 | .00 |
| | 35XX | Extracurricular - Athletics | | | |
| | | 2XX | Personal Services - Employee Benefits | 9,363.63 | .00 |
| 8XX | Community Services Programs | | | | |
| | 33XX | Community Services | | | |
| | | 2XX | Personal Services - Employee Benefits | 8,721.53 | .00 |



Trustees' Financial Summary

FY2003-04

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04 Broadwater County 0055 Townsend K-12 Schools

14 - Retirement 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 | | | |
| | | 2XX | Personal Services - Employee Benefits | 9,660.58 | .00 |
| 1XX | Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX | Instruction | | | |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 202569.10 |
| | 21XX | Support Services - Students | | | |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 10586.80 |
| | 222X | Educational Media Services | | | |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 12785.40 |
| | 23XX | Support Services - General Administration | | | |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 10739.44 |
| | 24XX | Support Services - School Administration | | | |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 23462.91 |
| | 25XX | Support Services - Business | | | |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 3284.95 |
| | 26XX | Operation and Maintenance of Plant Services | | | |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 20048.68 |
| 280 | Special Education - Local and State | | | | |
| | 1XXX | Instruction | | | |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 23100.14 |
| | 27XX | Student Transportation Services | | | |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 138.88 |
| 390 | State Career & Technical Ed Entitlement - Undistributed | | | | |
| | 1XXX | Instruction | | | |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 11782.65 |
| 433 | Title IV, Part A, Safe & Drug-Free Schools & Communities | | | | |
| | 1XXX | Instruction | | | |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 419.40 |
| 457 | IDEA Preschool | | | | |
| | 1XXX | Instruction | | | |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 298.90 |
| 465 | Federal Miscellaneous Grants from OPI | | | | |
| | 1XXX | Instruction | | | |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 9175.26 |



Trustees' Financial Summary

FY2003-04

Submit ID: 0055-58711571

04 Broadwater County 0055 Townsend K-12 Schools

14 - Retirement Fund

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

| PRC | Program | Function | Object | 2003 Value | 2004 Value |
|--|---|---------------------------------|---------------------------------------|------------|------------|
| 5XX | Non-Public School Programs | | | | |
| | 1XXX | Instruction | | | |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 15.29 |
| 610 | Adult Continuing Education Programs | | | | |
| | 1XXX | Instruction | | | |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 235.97 |
| 710 | School Sponsored Extracurricular Activities | | | | |
| | 27XX | Student Transportation Services | | | |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 505.53 |
| | 34XX | Extracurricular - Activities | | | |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 1874.68 |
| 720 | School Sponsored Athletics | | | | |
| | 27XX | Student Transportation Services | | | |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 1491.76 |
| | 35XX | Extracurricular - Athletics | | | |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 9487.63 |
| 8XX | Community Services Programs | | | | |
| | 33XX | Community Services | | | |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 1619.73 |
| 910 | Food Services | | | | |
| | 31XX | Food Services | | | |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 8794.62 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 382,111.49 | 352,417.72 |



Trustees' Financial Summary

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04 Broadwater County

0055 Townsend K-12 Schools

14 - Retirement Fund

Schedule of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|------------|-----|
| Beginning Fund Balance | | | | | | 170,002.91 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 362,312.90 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 352,417.72 | (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) | | | | | | 179,898.09 | (5) |



Trustees' Financial Summary

FY2003-04

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04 Broadwater County 0055 Townsend K-12 Schools

15 - Miscellaneous Programs Fund

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

| PRC Revenue | 2004 Value |
|---|------------|
| 001 Title IV Safe and Drug-Free Schools | |
| 4330 Title IV, Part A, Safe & Drug-Free Schools & Communities | 3,089.16 |
| 002 Title II, Part D, Ed Technology | |
| 4310 Title II, Part D, Educational Technology | 4,422.87 |
| 003 Title V Part A | |
| 4350 Title V, Part A, Innovative Programs | 1,156.64 |
| 005 Title II Part A | |
| 4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund | 3,845.32 |
| 020 Small Rural School Achievement | |
| 4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS) | 4,930.00 |
| 022 IDEA Part B | |
| 4560 IDEA, Part B, Children with Disabilities | 17,200.00 |
| 100 Title I, Part A, Improving Basic Programs | |
| 4330 Title IV, Part A, Safe & Drug-Free Schools & Communities | 34,837.18 |
| 200 School - To - Work | |
| 1900 Other Revenue from Local Sources | 25,307.47 |
| 6100 Material Prior Period Revenue Adjustments | 12,978.93 |
| 200 Subtotal | 38,286.40 |
| 300 Preschool | |
| 1900 Other Revenue from Local Sources | 3,695.00 |
| 401 Title IV Safe and Drug-Free Schools | |
| 4330 Title IV, Part A, Safe & Drug-Free Schools & Communities | 3,081.30 |
| 402 Title II, Part D, Ed Technology | |
| 4310 Title II, Part D, Educational Technology | 6,628.00 |
| 403 Title V Part A | |
| 4350 Title V, Part A, Innovative Programs | 8,128.00 |
| 404 Title II Part A | |
| 4330 Title IV, Part A, Safe & Drug-Free Schools & Communities | 62,849.00 |
| 405 Title I Improving Basic Programs | |
| 4200 Title I, Part A, Improving Basic Programs | 149,359.71 |
| 407 Vo Ed Carl Perkins Basic Grant | |
| 4510 Carl Perkins (Federal Vo-Ed) - Basic Grant | 12,952.00 |
| 408 Reading Excellence Act | |
| 4650 Federal Miscellaneous Grants from OPI | 122,659.32 |
| 409 State Vo Ed | |



Trustees' Financial Summary

FY2003-04

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04 Broadwater County 0055 Townsend K-12 Schools

15 - Miscellaneous Programs Fund

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

| PRC Revenue | 2004 Value |
|--|------------|
| 3900 State Career & Technical Ed Entitlement | 3,606.00 |
| 412 Heritage Grant | |
| 1920 Contributions/Donations from Private Sources | 2,990.00 |
| 413 Heritage Grant (Library) | |
| 1920 Contributions/Donations from Private Sources | 150.00 |
| 414 USDA Community Forestry | |
| 1920 Contributions/Donations from Private Sources | 2,320.87 |
| 415 Vo Ed All Career & Tech Ed Programs | |
| 4650 Federal Miscellaneous Grants from OPI | 1,180.19 |
| 416 IDEA-Presch Sec 619 (Coop) | |
| 4570 IDEA Preschool | 2,188.80 |
| 417 University of Montana Interlocal | |
| 1950 Services Provided Other School Districts or Coops | 3,200.00 |
| 418 Broadwater Conservation | |
| 1900 Other Revenue from Local Sources | 2,355.75 |
| 419 Military Affairs Weed | |
| 4100 Federal Miscellaneous Grants - Direct from Feds | 5,000.00 |
| 420 DNRC - Broadwater Conservation | |
| 1900 Other Revenue from Local Sources | 4,561.45 |
| 421 Heritage Grant (Library) | |
| 1920 Contributions/Donations from Private Sources | 1,506.16 |
| 422 DNRC - Broadwater Conservation | |
| 1900 Other Revenue from Local Sources | 178.00 |
| 423 Noxious Weed | |
| 1900 Other Revenue from Local Sources | 3,210.37 |
| 424 BLM - Broadwater County | |
| 1900 Other Revenue from Local Sources | 1,500.00 |
| 603 TALES | |
| 5700 Resources Transferred from Other School Districts or Cooperatives | 6,391.87 |
| 802 Private Software Grant | |
| 1920 Contributions/Donations from Private Sources | 200.00 |
| 899 Indirect Cost Recovery | |
| 4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements | 4,567.82 |

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

522,227.18

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



Trustees' Financial Summary

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04 Broadwater County 0055 Townsend K-12 Schools

15 - Miscellaneous Programs Fund

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

| PRC Program Function Object | 2004 Value |
|---|------------|
| 001 Title IV Safe and Drug-Free Schools | |
| 433 Title IV, Part A, Safe & Drug-Free Schools & Communitie | |
| 1XXX Instruction | |
| 3XX Purchased Professional and Techical Services | 3070.51 |
| 6XX Supplies and Materials | 18.65 |
| | 3,089.16 |
| 001 Subtotal | 3,089.16 |
| 002 Title II, Part D, Ed Technology | |
| 431 Title II, Part D, Educational Technology | |
| 1XXX Instruction | |
| 2XX Personal Services - Employee Benefits | 228.82 |
| 3XX Purchased Professional and Techical Services | 456.56 |
| 6XX Supplies and Materials | 666.25 |
| 433 Title IV, Part A, Safe & Drug-Free Schools & Communitie | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 3071.24 |
| | 4,422.87 |
| 002 Subtotal | 4,422.87 |
| 003 Title V Part A | |
| 435 Title V, Part A, Innovative Programs | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 1156.64 |
| 005 Title II Part A | |
| 430 Title II, Part A, Teacher & Principal Training & Recruiting | |
| 1XXX Instruction | |
| 3XX Purchased Professional and Techical Services | 3552.00 |
| 5XX Other Purchased Services | 293.32 |
| | 3,845.32 |
| 005 Subtotal | 3,845.32 |
| 020 Small Rural School Achievement | |
| 412 Title VI, Part B, Subpart 1, Small rural Schools (SRS) | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 4930.00 |



Trustees' Financial Summary

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04 Broadwater County 0055 Townsend K-12 Schools

15 - Miscellaneous Programs Fund

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

| PRC Program Function Object | 2004 Value |
|--|------------|
| 022 IDEA Part B | |
| 456 IDEA, Part B, Children with Disabilities | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 14918.16 |
| 2XX Personal Services - Employee Benefits | 2281.84 |
| | 17,200.00 |
| 022 Subtotal | |
| 100 Title I, Part A, Improving Basic Programs | |
| 420 Title I, Part A, Improving Basic Programs | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 18559.95 |
| 2XX Personal Services - Employee Benefits | 4591.17 |
| 5XX Other Purchased Services | 840.41 |
| 6XX Supplies and Materials | 8447.65 |
| 62XX Resources Transferred to Other School Districts or Cooper | |
| 930 Federal/State Grant Resources Transferred to Other Distric | 2398.00 |
| | 34,837.18 |
| 100 Subtotal | |
| 200 School - To - Work | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 24210.85 |
| 2XX Personal Services - Employee Benefits | 2964.41 |
| 3XX Purchased Professional and Technical Services | 1045.36 |
| 5XX Other Purchased Services | 3550.18 |
| 6XX Supplies and Materials | 4693.50 |
| | 36,464.30 |
| 200 Subtotal | |
| 300 Preschool | |
| 5XX Non-Public School Programs | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 112.00 |
| 3XX Purchased Professional and Technical Services | 471.32 |
| 5XX Other Purchased Services | 332.08 |
| 6XX Supplies and Materials | 2394.83 |
| | 3,310.23 |
| 300 Subtotal | |



Trustees' Financial Summary

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04 Broadwater County 0055 Townsend K-12 Schools

15 - Miscellaneous Programs Fund

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

| PRC Program Function Object | 2004 Value |
|---|------------------|
| 401 Title IV Safe and Drug-Free Schools | |
| 433 Title IV, Part A, Safe & Drug-Free Schools & Communitie | |
| 1XXX Instruction | |
| 3XX Purchased Professional and Techical Services | 300.58 |
| 5XX Other Purchased Services | 835.00 |
| 6XX Supplies and Materials | 1945.72 |
| | 3,081.30 |
| 401 Subtotal | 3,081.30 |
| 402 Title II, Part D, Ed Technology | |
| 431 Title II, Part D, Educational Technology | |
| 1XXX Instruction | |
| 3XX Purchased Professional and Techical Services | 5868.00 |
| 6XX Supplies and Materials | 760.00 |
| | 6,628.00 |
| 402 Subtotal | 6,628.00 |
| 403 Title V Part A | |
| 435 Title V, Part A, Innovative Programs | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 4625.38 |
| 2XX Personal Services - Employee Benefits | 726.62 |
| 6XX Supplies and Materials | 2776.00 |
| | 8,128.00 |
| 403 Subtotal | 8,128.00 |
| 404 Title II Part A | |
| 430 Title II, Part A, Teacher & Principal Training & Recruiting | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 44363.76 |
| 2XX Personal Services - Employee Benefits | 9485.24 |
| 3XX Purchased Professional and Techical Services | 3833.45 |
| 5XX Other Purchased Services | 5166.55 |
| | 62,849.00 |
| 404 Subtotal | 62,849.00 |
| 405 Title I Improving Basic Programs | |
| 420 Title I, Part A, Improving Basic Programs | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 98851.12 |
| 2XX Personal Services - Employee Benefits | 24268.59 |



Trustees' Financial Summary

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04 Broadwater County 0055 Townsend K-12 Schools

15 - Miscellaneous Programs Fund

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

| PRC Program Function Object | 2004 Value |
|---|------------|
| 420 Title I, Part A, Improving Basic Programs | |
| 1XXX Instruction | |
| 5XX Other Purchased Services | 1893.93 |
| 6XX Supplies and Materials | 24346.07 |
| | 149,359.71 |
| 405 Subtotal | |
| 407 Vo Ed Carl Perkins Basic Grant | |
| 451 Carl Perkins (Federal Vo-Ed) - Basic Grant | |
| 1XXX Instruction | |
| 5XX Other Purchased Services | 1500.00 |
| 6XX Supplies and Materials | 11452.00 |
| | 12,952.00 |
| 407 Subtotal | |
| 408 Reading Excellence Act | |
| 465 Federal Miscellaneous Grants from OPI | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 59088.54 |
| 2XX Personal Services - Employee Benefits | 8100.61 |
| 3XX Purchased Professional and Technical Services | 12933.19 |
| 5XX Other Purchased Services | 26916.90 |
| 6XX Supplies and Materials | 15620.08 |
| | 122,659.32 |
| 408 Subtotal | |
| 409 State Vo Ed | |
| 390 State Career & Technical Ed Entitlement - Undistributed | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 3220.00 |
| 6XX Supplies and Materials | 386.00 |
| | 3,606.00 |
| 409 Subtotal | |
| 412 Heritage Grant | |
| 329 State Miscellaneous Grants | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 2990.00 |



Trustees' Financial Summary

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04 Broadwater County 0055 Townsend K-12 Schools

15 - Miscellaneous Programs Fund

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

| PRC Program Function Object | 2004 Value |
|---|------------|
| 413 Heritage Grant (Library) | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 150.00 |
| 414 USDA Community Forestry | |
| 8XX Community Services Programs | |
| 33XX Community Services | |
| 3XX Purchased Professional and Technical Services | 255.00 |
| 4XX Purchased Property Services | 198.00 |
| 6XX Supplies and Materials | 1867.87 |
| | 2,320.87 |
| 414 Subtotal | |
| 415 Vo Ed All Career & Tech Ed Programs | |
| 465 Federal Miscellaneous Grants from OPI | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 1180.19 |
| 416 IDEA-Presch Sec 619 (Coop) | |
| 457 IDEA Preschool | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 1913.64 |
| 2XX Personal Services - Employee Benefits | 275.16 |
| | 2,188.80 |
| 416 Subtotal | |
| 417 University of Montana Interlocal | |
| 8XX Community Services Programs | |
| 33XX Community Services | |
| 1XX Personal Services - Salaries | 750.00 |
| 418 Broadwater Conservation | |
| 8XX Community Services Programs | |
| 33XX Community Services | |
| 1XX Personal Services - Salaries | 1318.59 |
| 2XX Personal Services - Employee Benefits | 164.09 |
| 3XX Purchased Professional and Technical Services | 853.57 |
| 5XX Other Purchased Services | 19.50 |



Trustees' Financial Summary

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04 Broadwater County 0055 Townsend K-12 Schools

15 - Miscellaneous Programs Fund

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

| PRC Program Function Object | 2004 Value |
|---|------------|
| 418 Subtotal | 2,355.75 |
| 419 Military Affairs Weed | |
| 8XX Community Services Programs | |
| 33XX Community Services | |
| 1XX Personal Services - Salaries | 2943.76 |
| 2XX Personal Services - Employee Benefits | 366.35 |
| 3XX Purchased Professional and Technical Services | 1603.17 |
| 5XX Other Purchased Services | 86.72 |
| 419 Subtotal | 5,000.00 |
| 420 DNRC - Broadwater Conservation | |
| 8XX Community Services Programs | |
| 33XX Community Services | |
| 1XX Personal Services - Salaries | 3774.64 |
| 3XX Purchased Professional and Technical Services | 600.00 |
| 5XX Other Purchased Services | 91.95 |
| 6XX Supplies and Materials | 94.86 |
| 420 Subtotal | 4,561.45 |
| 421 Heritage Grant (Library) | |
| 329 State Miscellaneous Grants | |
| 222X Educational Media Services | |
| 6XX Supplies and Materials | 1506.16 |
| 422 DNRC - Broadwater Conservation | |
| 8XX Community Services Programs | |
| 33XX Community Services | |
| 6XX Supplies and Materials | 178.00 |
| 423 Noxious Weed | |
| 8XX Community Services Programs | |
| 33XX Community Services | |
| 1XX Personal Services - Salaries | 1542.66 |
| 3XX Purchased Professional and Technical Services | 1476.09 |
| 5XX Other Purchased Services | 191.62 |
| 423 Subtotal | 3,210.37 |



Trustees' Financial Summary

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04 Broadwater County 0055 Townsend K-12 Schools

15 - Miscellaneous Programs Fund

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

| PRC Program Function Object | 2004 Value |
|--|------------|
| 424 BLM - Broadwater County | |
| 8XX Community Services Programs | |
| 33XX Community Services | |
| 1XX Personal Services - Salaries | 796.88 |
| 2XX Personal Services - Employee Benefits | 99.19 |
| 3XX Purchased Professional and Technical Services | 566.43 |
| 5XX Other Purchased Services | 37.50 |
| | 1,500.00 |
| 424 Subtotal | 1,500.00 |
| 500 Kellogg Foundation | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 1XXX Instruction | |
| 5XX Other Purchased Services | 201.58 |
| 603 TALES | |
| 610 Adult Continuing Education Programs | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 1728.00 |
| 5XX Other Purchased Services | 213.12 |
| 6XX Supplies and Materials | 4450.75 |
| | 6,391.87 |
| 603 Subtotal | 6,391.87 |
| 801 Screen Donation | |
| 8XX Community Services Programs | |
| 33XX Community Services | |
| 1XX Personal Services - Salaries | 104.89 |
| 6XX Supplies and Materials | 195.11 |
| | 300.00 |
| 801 Subtotal | 300.00 |
| 802 Private Software Grant | |
| 1XX Regular Education Programs - Elementary/Secondary | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 137.05 |
| 899 Indirect Cost Recovery | |
| 271 State and Federal Aggregate of Reimbursements/Indirect C | |
| 25XX Support Services - Business | |
| 6XX Supplies and Materials | 327.80 |



Trustees' Financial Summary

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04 Broadwater County

0055 Townsend K-12 Schools

15 - Miscellaneous Programs Fund

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

| PRC Program Function Object | 2004 Value |
|--|-----------------|
| 271 State and Federal Aggregate of Reimbursements/Indirect C | |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 0.00 513,768.92 |



Trustees' Financial Summary

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04 Broadwater County 0055 Townsend K-12 Schools

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

| | | | | | | | |
|--|------|----------------|----------|------|--|------------|-----|
| Beginning Fund Balance | | | | | | 37,842.16 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 522,227.18 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 513,768.92 | (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 | 4,147.88 | (4b) | | -4,147.88 | |
| | | | | | | -4,147.88 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 42,152.54 | (5) |

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|---|------------|--------------|------------|
| 001 Title IV Safe and Drug-Free Schools | 3,089.16 | 3,089.16 | 0.00 |
| 002 Title II, Part D, Ed Technology | 4,422.87 | 4,422.87 | 0.00 |
| 003 Title V Part A | 1,156.64 | 1,156.64 | 0.00 |
| 005 Title II Part A | 3,845.32 | 3,845.32 | 0.00 |
| 020 Small Rural School Achievement | 4,930.00 | 4,930.00 | 0.00 |
| 022 IDEA Part B | 17,200.00 | 17,200.00 | 0.00 |
| 100 Title I, Part A, Improving Basic Programs | 34,837.18 | 34,837.18 | 0.00 |
| 200 School - To - Work | 38,286.40 | 36,464.30 | 1,822.10 |
| 300 Preschool | 3,695.00 | 3,310.23 | 384.77 |
| 401 Title IV Safe and Drug-Free Schools | 3,081.30 | 3,081.30 | 0.00 |
| 402 Title II, Part D, Ed Technology | 6,628.00 | 6,628.00 | 0.00 |
| 403 Title V Part A | 8,128.00 | 8,128.00 | 0.00 |
| 404 Title II Part A | 62,849.00 | 62,849.00 | 0.00 |
| 405 Title I Improving Basic Programs | 149,359.71 | 149,359.71 | 0.00 |
| 407 Vo Ed Carl Perkins Basic Grant | 12,952.00 | 12,952.00 | 0.00 |
| 408 Reading Excellence Act | 122,659.32 | 122,659.32 | 0.00 |
| 409 State Vo Ed | 3,606.00 | 3,606.00 | 0.00 |
| 412 Heritage Grant | 2,990.00 | 2,990.00 | 0.00 |
| 413 Heritage Grant (Library) | 150.00 | 150.00 | 0.00 |
| 414 USDA Community Forestry | 2,320.87 | 2,320.87 | 0.00 |
| 415 Vo Ed All Career & Tech Ed Programs | 1,180.19 | 1,180.19 | 0.00 |
| 416 IDEA-Presch Sec 619 (Coop) | 2,188.80 | 2,188.80 | 0.00 |



Trustees' Financial Summary

FY2003-04

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04 Broadwater County 0055 Townsend K-12 Schools

15 - Miscellaneous Programs Fund

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|--------------------------------------|-------------------|-------------------|-----------------|
| 417 University of Montana Interlocal | 3,200.00 | 750.00 | 2,450.00 |
| 418 Broadwater Conservation | 2,355.75 | 2,355.75 | 0.00 |
| 419 Military Affairs Weed | 5,000.00 | 5,000.00 | 0.00 |
| 420 DNRC - Broadwater Conservation | 4,561.45 | 4,561.45 | 0.00 |
| 421 Heritage Grant (Library) | 1,506.16 | 1,506.16 | 0.00 |
| 422 DNRC - Broadwater Conservation | 178.00 | 178.00 | 0.00 |
| 423 Noxious Weed | 3,210.37 | 3,210.37 | 0.00 |
| 424 BLM - Broadwater County | 1,500.00 | 1,500.00 | 0.00 |
| 500 Kellogg Foundation | 0.00 | 201.58 | -201.58 |
| 603 TALES | 6,391.87 | 6,391.87 | 0.00 |
| 801 Screen Donation | 0.00 | 300.00 | -300.00 |
| 802 Private Software Grant | 200.00 | 137.05 | 62.95 |
| 899 Indirect Cost Recovery | 4,567.82 | 327.80 | 4,240.02 |
| Total | 522,227.18 | 513,768.92 | 8,458.26 |



Trustees' Financial Summary

FY2003-04

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04 Broadwater County 0055 Townsend K-12 Schools

17 - Adult Education Fund

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

| PRC Revenue | | 2003 Value | 2004 Value |
|--|---------------------------------|------------------|-----------------|
| 1110 | District Tax Levy | 8,637.04 | 9,197.47 |
| 1190 | Penalties and Interest on Taxes | 100.88 | 69.14 |
| 1510 | Interest Earnings | 91.71 | 49.91 |
| 3440 | State HB20/SB417 Prop Tax Reimb | 245.36 | 0.00 |
| 3444 | State School Block Grant | 3,088.65 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>12,163.64</u> | <u>9,316.52</u> |

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

| PRC Program Function Object | | 2003 Value | 2004 Value |
|--|---|------------------|------------------|
| 610 | Adult Continuing Education Programs | | |
| | 1XXX Instruction | | |
| | 3XX Purchased Professional and Technical Services | 0.00 | 6875.50 |
| | 6XX Supplies and Materials | 0.00 | 4059.50 |
| 650 | Adult Basic Education/GED Programs | | |
| | 1XXX Instruction | | |
| | 3XX Purchased Professional and Technical Services | 8,515.46 | .00 |
| | 6XX Supplies and Materials | 4,531.54 | .00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | <u>13,047.00</u> | <u>10,935.00</u> |

Schedule of Changes Worksheet

| | | | |
|--|------|----------------|----------|
| Beginning Fund Balance | | 4,521.49 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | 9,316.52 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | 10,935.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | | |
| This Year | 0.00 | Less Last Year | 0.00 |
| | | | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | | |
| This Year | 0.00 | Less Last Year | 0.00 |
| | | | (4b) |
| | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | 2,903.01 | (5) |



Trustees' Financial Summary

FY2003-04

Submit ID: 0055-58711571

04 Broadwater County 0055 Townsend K-12 Schools

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 | 6,115.00 | 4,000.00 |
| 1510 Interest Earnings | 163.86 | 162.31 |
| 3260 State Driver's Education Reimbursement | 5,225.43 | 3,247.59 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 11,504.29 | 7,409.90 |

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 | 7,087.50 | 6337.50 |
| 4XX Purchased Property Services | 521.98 | 683.45 |
| 5XX Other Purchased Services | 121.33 | 117.70 |
| 6XX Supplies and Materials | 596.03 | 628.41 |
| 7XX Property and Equipment Acquisition | 0.00 | 4000.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 8,326.84 | 11,767.06 |

Schedule of Changes Worksheet

| | | |
|--|-----------|------|
| Beginning Fund Balance | 13,442.62 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 7,409.90 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 11,767.06 | (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) | 9,085.46 | (5) |



Trustees' Financial Summary

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20 - Lease-Rental Fund

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

| PRC Revenue | 2003 Value | 2004 Value |
|--|------------|------------|
| 1510 Interest Earnings | 67.63 | 30.81 |
| 1910 Rentals | 625.00 | 3,079.46 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 692.63 | 3,110.27 |

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 | | |
| 5XX Other Purchased Services | 28.75 | .00 |
| 4XXX Facilities Acquisition and Construction Services | | |
| 4XX Purchased Property Services | 0.00 | 36.45 |
| 7XX Property and Equipment Acquisition | 0.00 | 4250.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 28.75 | 4,286.45 |

Schedule of Changes Worksheet

| | | |
|--|----------|------|
| Beginning Fund Balance | 4,512.60 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 3,110.27 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 4,286.45 | (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) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 3,336.42 | (5) |



Trustees' Financial Summary

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04 Broadwater County 0055 Townsend K-12 Schools

21 - Compensated Absence Fund

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

| PRC Revenue | | 2003 Value | 2004 Value |
|--|--------------------------------------|------------|------------|
| 1510 | Interest Earnings | 252.12 | 275.95 |
| 5300 | Operating Transfers from Other Funds | 9,500.00 | 2,235.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 9,752.12 | 2,510.95 |

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 | 61.04 | .00 |
| | 2XX Personal Services - Employee Benefits | 0.27 | .00 |
| 24XX | Support Services - School Administration | | |
| | 1XX Personal Services - Salaries | 12,279.55 | .00 |
| | 2XX Personal Services - Employee Benefits | 54.03 | .00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | 12,394.89 | 0.00 |

Schedule of Changes Worksheet

| | | | |
|--|------|----------------|----------|
| Beginning Fund Balance | | 18,786.01 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | 2,510.95 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | 0.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | | |
| This Year | 0.00 | Less Last Year | 0.00 |
| | | | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | | |
| This Year | 0.00 | Less Last Year | 0.00 |
| | | | (4b) |
| | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | 21,296.96 | (5) |



Trustees' Financial Summary

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04 Broadwater County

0055 Townsend K-12 Schools

24 - Metal Mines Tax Reserve Fund

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

| PRC Revenue | 2003 Value | 2004 Value |
|--|------------|------------|
| 1510 Interest Earnings | 1,372.20 | 1,518.80 |
| 2114 County Metal Mines License Taxes | 807.92 | 0.00 |
| 2115 County Hard Rock Mining Impact Trust Reserve Proceeds | 0.00 | 37,310.19 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 2,180.12 | 38,828.99 |

Schedule of Changes Worksheet

| | | |
|--|------------|----------|
| Beginning Fund Balance | 84,215.26 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 38,828.99 | (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) | 123,044.25 | (5) |



Trustees' Financial Summary

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04 Broadwater County 0055 Townsend K-12 Schools

28 - Technology Fund

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

| PRC Revenue | | 2003 Value | 2004 Value |
|--|--|--------------|------------------|
| 1510 | Interest Earnings | 10.14 | 120.60 |
| 3445 | State Combined Fund School Block Grant | 0.00 | 11,018.46 |
| 4650 | Federal Miscellaneous Grants from OPI | 0.00 | 8,613.09 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>10.14</u> | <u>19,752.15</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 | | |
| 6XX | Supplies and Materials | 764.69 | 2240.75 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | <u>764.69</u> | <u>2,240.75</u> |

Schedule of Changes Worksheet

| | | | | | |
|--|------|----------------|------|-----------|----------|
| Beginning Fund Balance | | | | 58.64 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | 19,752.15 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | 2,240.75 | (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) | | | | 17,570.04 | (5) |



Trustees' Financial Summary

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04 Broadwater County 0055 Townsend K-12 Schools

29 - Flexibility Fund

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

| PRC Revenue | 2003 Value | 2004 Value |
|--|------------|------------|
| 1510 Interest Earnings | 55.09 | 208.98 |
| 3282 State Flexibility Fund Allocation | 18,897.36 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 18,952.45 | 208.98 |

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

| PRC Program Function Object | 2003 Value | 2004 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 1XXX Instruction | | |
| 6XX Supplies and Materials | 4,730.05 | .00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 4,730.05 | 0.00 |

Schedule of Changes Worksheet

| | | |
|---|-----------|----------|
| Beginning Fund Balance | 14,222.40 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 208.98 | (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) | 14,431.38 | (5) |



Trustees' Financial Summary

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04 Broadwater County 0055 Townsend K-12 Schools

50 - Debt Service Fund

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

| PRC Revenue | | 2003 Value | 2004 Value |
|--|---------------------------------|-------------------|-------------------|
| 1110 | District Tax Levy | 328,914.39 | 378,903.77 |
| 1190 | Penalties and Interest on Taxes | 1,850.12 | 2,522.01 |
| 1510 | Interest Earnings | 1,070.79 | 1,013.58 |
| 3120 | State Guaranteed Tax Base Aid | 0.00 | 19,777.80 |
| 3440 | State HB20/SB417 Prop Tax Reimb | 6,662.31 | 4,365.45 |
| 3444 | State School Block Grant | 27,363.75 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>365,861.36</u> | <u>406,582.61</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 | | |
| 51XX | General Obligation Bonds, Special Assessments and Intere | | |
| | 840 Principal On Debt | 150,000.00 | 140000.00 |
| | 850 Interest on Debt | 220,662.50 | 210975.00 |
| | 860 Agent Fees/Issuance Costs | 400.00 | 200.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | <u>371,062.50</u> | <u>351,175.00</u> |

Schedule of Changes Worksheet

| | | | | | | |
|--|------|----------------|------|------|------------|-----|
| Beginning Fund Balance | | | | | -15,673.96 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 406,582.61 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 351,175.00 | (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) | | | | | 39,733.65 | (5) |



Trustees' Financial Summary

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04 Broadwater County 0055 Townsend K-12 Schools

60 - Building Fund

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

| PRC Revenue | 2003 Value | 2004 Value |
|--|-----------------|---------------|
| 1510 Interest Earnings | 3,863.09 | 92.41 |
| 1900 Other Revenue from Local Sources | 0.00 | 850.00 |
| 5200 Sale or Compensation for Loss of Assets | 1,623.75 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 5,486.84 | 942.41 |

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 | 652,593.55 | 25128.34 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 652,593.55 | 25,128.34 |

Schedule of Changes Worksheet

| | | |
|--|-----------|------|
| Beginning Fund Balance | 24,185.93 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 942.41 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 25,128.34 | (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 | (5) |



Trustees' Financial Summary

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04 Broadwater County 0055 Townsend K-12 Schools

61 - Building Reserve Fund

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

| PRC Revenue | 2003 Value | 2004 Value |
|--|------------------|------------------|
| 1110 District Tax Levy | 1,342.81 | 148.40 |
| 1190 Penalties and Interest on Taxes | 411.59 | 52.60 |
| 1510 Interest Earnings | 1,243.88 | 529.82 |
| 3440 State HB20/SB417 Prop Tax Reimb | 568.92 | 0.00 |
| 3444 State School Block Grant | 17,193.82 | 0.00 |
| 3445 State Combined Fund School Block Grant | 0.00 | 11,018.46 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 20,761.02 | 11,749.28 |

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 | 5,362.55 | .00 |
| 7XX Property and Equipment Acquisition | 0.00 | 69604.94 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 5,362.55 | 69,604.94 |

Schedule of Changes Worksheet

| | | |
|--|-----------|----------|
| Beginning Fund Balance | 84,232.83 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 11,749.28 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 69,604.94 | (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) | 26,377.17 | (5) |



Trustees' Financial Summary

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04 Broadwater County

0055 Townsend K-12 Schools

81 - Private Purpose Trust (spend interest only)

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

| PRC Revenue | 2003 Value | 2004 Value |
|--|------------|------------|
| 1510 Interest Earnings | 0.00 | 3,859.11 |
| 1920 Contributions/Donations from Private Sources | 0.00 | 315,000.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 0.00 | 318,859.11 |

Schedule of Changes Worksheet

| | | |
|--|------------|----------|
| Beginning Fund Balance | 0.00 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 318,859.11 | (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) | 318,859.11 | (5) |



Trustees' Financial Summary

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82 - Interlocal Agreement Fund

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

| PRC Revenue | 2003 Value | 2004 Value |
|--|------------|------------|
| 1510 Interest Earnings | 195.10 | 254.69 |
| 1800 Revenue from Community Services Activities | 35,788.32 | 35,775.96 |
| 1900 Other Revenue from Local Sources | 2,187.52 | 888.14 |
| 1920 Contributions/Donations from Private Sources | 4,275.26 | 2,097.29 |
| 3290 State - Other State Grants | 614.66 | 547.30 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 43,060.86 | 39,563.38 |

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 | 20,791.76 | 21921.35 |
| 4XX Purchased Property Services | 428.84 | 727.75 |
| 5XX Other Purchased Services | 1,809.72 | 2984.23 |
| 6XX Supplies and Materials | 13,868.68 | 14523.15 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 36,899.00 | 40,156.48 |

Schedule of Changes Worksheet

| | | |
|---|-----------|----------|
| Beginning Fund Balance | 16,213.02 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 39,563.38 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 40,156.48 | (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) | 15,619.92 | (5) |



Trustees' Financial Summary

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04 Broadwater County 0055 Townsend K-12 Schools

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 | 142,088.48 |
| 1XXX Revenues from Student Activities | 154,615.32 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 154,615.32 | 142,088.48 |

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 | 138,556.79 | 134,829.42 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 138,556.79 | 134,829.42 |

Schedule of Changes Worksheet

| | | |
|--|------------|----------|
| Beginning Fund Balance | 66,976.39 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 142,088.48 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 134,829.42 | (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) | 74,235.45 | (5) |



Trustees' Financial Summary

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04 Broadwater County

0055 Townsend K-12 Schools

| Fund | Account | Description | 2003 Value | 2004 Value |
|-------------|----------------|---|-----------------------|-----------------------|
| XX | XXX 26XX | 41X Energy Utility Services | 107,797.86 | 111,511.12 |
| XX | XXX 4XXX | 710 Land | 0.00 | 0.00 |
| XX | XXX 4XXX | 715 Land Improvements | 0.00 | 0.00 |
| XX | XXX 4XXX | 720 Purchase of Existing Buildings | 0.00 | 73,854.94 |
| XX | XXX 4XXX | 725 Major Construction Services | 652,593.55 | 25,128.34 |
| 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 | 90,285.12 |
| b. Related Services Block Grant Entitlement | 0.00 |
| c. Total Entitlements Subject to Reversion | 90,285.12 |

Prorated Cooperative Cost Payments:

| | |
|---|------------|
| d. Related Services Block Grant Entitlement (paid to coop) | 30,095.04 |
| e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)] | 130,010.58 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet) | 176,111.00 |
| g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion | 0.00 |

Note to District:

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

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

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

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

Subsidiary Ledger

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

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

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



Trustees' Financial Summary

FY2003-04

Submit ID: 0055-58711571

04 Broadwater County

0055 Townsend K-12 Schools

| Program | Function | Object | Fund 01 | Fund 24 | Fund 25 | Fund 26 | |
|---------------|----------|--------|------------|---------|---------|---------|------------|
| 280 | 1XXX | 1XX | 169,159.04 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 21XX | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 21XX | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 21XX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 21XX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 21XX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 21XX | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 21XX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 221X | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 221X | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 221X | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 221X | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 221X | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 221X | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 221X | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 222X | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 222X | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 222X | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 222X | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 222X | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 222X | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 222X | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 24XX | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 24XX | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 24XX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 24XX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 24XX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 24XX | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 24XX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 62XX | 920 | 6,951.96 | 0.00 | 0.00 | 0.00 | |
| Totals | | | 176,111.00 | 0.00 | 0.00 | 0.00 | 176,111.00 |



Trustees' Financial Summary

FY2003-04

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0055 Townsend K-12 Schools

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

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



Trustees' Financial Summary

FY2003-04

Submit ID: 0055-58711571

04 Broadwater County

0055 Townsend K-12 Schools

| Governmental Activities:* | Beginning Balance | Additions | Removals | Ending Balance |
|--|------------------------------|------------------|-----------------|---------------------------|
| Land | 259,107.00 | 15,000.00 | 0.00 | 274,107.00 |
| Buildings | 2,370,599.00 | 4,239,471.00 | 0.00 | 6,610,070.00 |
| Machinery And Equipment | 386,028.00 | 51,190.00 | 0.00 | 437,218.00 |
| Construction in Progress | 4,520,624.00 | 25,128.00 | 4,545,752.00 | 0.00 |
| Totals at historical cost | 7,536,358.00 | 4,330,789.00 | 4,545,752.00 | 7,321,395.00 |
| Governmental activities, capital assets, net | 7,536,358.00 | 4,330,789.00 | 4,545,752.00 | 7,321,395.00 |

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

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

| Depreciation by Function for FY2004 | Governmental Activities | Business-Type Activities |
|--|------------------------------------|-------------------------------------|
| Instruction (1XXX) | 42,864.00 | 0.00 |
| Support Services Staff (22XX) | 7,796.00 | 0.00 |
| Operations and Maintenance (26XX) | 3,302.00 | 0.00 |
| Transportation (27XX) | 9,266.00 | 0.00 |
| Food Service (31XX) | 2,650.00 | 0.00 |
| Extracurricular (34XX, 35XX) | 251.00 | 0.00 |
| Unallocated | 48,148.00 | 0.00 |
| Total Depreciation for FY2004 | 114,277.00 | 0.00 |



Trustees' Financial Summary

FY2003-04

Submit ID: 0055-58711571

04 Broadwater County

0055 Townsend K-12 Schools

| | (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: | | | | | | | |
| 12/20/2000 Issue | 4,130,000.00 | 0.00 | 140,000.00 | 0.00 | 3,990,000.00 | 150,000.00 | 3,840,000.00 |
| Compensated Absences | 262,453.00 | 19,895.00 | 0.00 | 0.00 | 282,348.00 | 0.00 | 282,348.00 |
| Other | 26,149.00 | 0.00 | 0.00 | 7,671.00 | 18,478.00 | 7,671.00 | 10,807.00 |
| Total Governmental Activity | | | | | | | |
| Long-Term Liabilities | 4,418,602.00 | 19,895.00 | 140,000.00 | 7,671.00 | 4,290,826.00 | 157,671.00 | 4,133,155.00 |

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

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