



Trustees' Financial Summary

FY2003-04

Submit ID: 0675-47050208

37 Pondera County
0675 Conrad H S

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

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

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

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

Certification

Business Manager/Clerk Afton Lamoreaux

Phone #: (406) 278-5521

(Signature)

(Date)

Chair, Board of Trustees Clark Jones

(Signature)

(Date)

County Superintendent Jo Stone

(Signature)

(Date)

Software

Accounting Package: Computer Software Associates

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

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

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



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PRC	Title	Project Type	Project Number	CFDA #
280	Special Education Cont.	LOCAL	n/a	Local
391	Agriculture	STATE	37-0675-01	
394	Home Economics	STATE	37-0675-20	
395	Technology Education/Ind. Arts	STATE	37-0675-21	
396	Office Occupations	STATE	37-0675-07	
429	Title I, Part G, Advanced Placement	FEDERAL	3706754004	84.330C
433	Title IV Safe and Drug-Free Schools	FEDERAL	3706741604	84.186A
451	Carl Perkins-Basic Grant	FEDERAL	3706758104BG	84.048A
465	Career & Vocational Technical Education	FEDERAL	CTE2003FES	84.352
500	Interest on Inv.	LOCAL		

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	383,725.38	17,825.48	269,547.57	
02	Taxes Receivable - Real and Personal (120-149)	47,701.04	1,037.79	2,499.39	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	895.21	41.59	628.84	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	432,321.63	18,904.86	272,675.80	
LIABILITIES					
21	Payable to Other Funds (601-606)	3,179.51			
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	9,119.43	382.60		
25	Deferred Revenue (680)	47,701.04	1,037.79	2,499.39	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	59,999.98	1,420.39	2,499.39	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	7,668.16	1,332.80		
48	Fund Balance for Budget (961-970)	364,653.49	16,151.67	270,176.41	
52	TOTAL FUND BALANCE/EQUITY	372,321.65	17,484.47	270,176.41	
53	TOTAL LIABILITIES AND FUND BALANCE	432,321.63	18,904.86	272,675.80	

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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)	7,607.33	93,481.35	81,713.48	13,128.26
02	Taxes Receivable - Real and Personal (120-149)	41.71			666.88
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	17.75	218.09	190.63	31.94
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	7,666.79	93,699.44	81,904.11	13,827.08
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			609.52	
25	Deferred Revenue (680)	41.71		1,780.00	666.88
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	41.71		2,389.52	666.88
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			3,725.54	
48	Fund Balance for Budget (961-970)	7,625.08	93,699.44	75,789.05	13,160.20
52	TOTAL FUND BALANCE/EQUITY	7,625.08	93,699.44	79,514.59	13,160.20
53	TOTAL LIABILITIES AND FUND BALANCE	7,666.79	93,699.44	81,904.11	13,827.08

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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)	18,067.32		5,414.14	10,733.39
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				3,179.51
05	Due From Other Governments (180)	40.83		12.63	25.04
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	18,108.15		5,426.77	13,937.94
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	130.84			
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	130.84			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	17,977.31		5,426.77	13,937.94
52	TOTAL FUND BALANCE/EQUITY	17,977.31		5,426.77	13,937.94
53	TOTAL LIABILITIES AND FUND BALANCE	18,108.15		5,426.77	13,937.94

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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,522.07	5,098.89		3,367.08
02	Taxes Receivable - Real and Personal (120-149)				983.24
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	8.22			7.86
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,530.29	5,098.89		4,358.18
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				983.24
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				983.24
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)	3,530.29	5,098.89		3,374.94
52	TOTAL FUND BALANCE/EQUITY	3,530.29	5,098.89		3,374.94
53	TOTAL LIABILITIES AND FUND BALANCE	3,530.29	5,098.89		4,358.18



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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)	57,346.80	273,334.60		
02	Taxes Receivable - Real and Personal (120-149)		3,015.12		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	133.79	637.68		
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	57,480.59	276,987.40		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		3,015.12		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		3,015.12		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)	57,480.59	273,972.28		
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	57,480.59	273,972.28		
53	TOTAL LIABILITIES AND FUND BALANCE	57,480.59	276,987.40		