



Trustees' Financial Summary

FY2002-03

Submit ID: 0069-557881940000

05 Carbon County

**** Recalculated ****

0069 Roberts 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 Donna Tandy

Phone #: (406) 445-2421

(Signature)

(Date)

Chair, Board of Trustees Joe Niemi

(Signature)

(Date)

County Superintendent Jerry Scott

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY03 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 #
007	Class Size Reduction Grant	FEDERAL	05-0069-6200	84.340
077	Miscellaneous Direct Federal Grant	FEDERAL	0816000077	unknown
242	Miscellaneous Direct Federal Grant	FEDERAL	s358a024242	unknown
329	Jobs for Montana Graduates	STATE	3-033	State
420	Title I, Part A, Improvement Grants	FEDERAL	050069-3103	84.010A
430	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	050069-1403	84.367
431	Title II, Part D, Ed Technology	FEDERAL	050069-6003	84.318
433	Title IV, Part A, Safe & Drug-Free	FEDERAL	050069-1603	84.186A
435	Title V, Part A, Innovative Programs	FEDERAL	050069-3903	84.298
650	Misc Federal Grant from other State Agency	FEDERAL	00650	unknown

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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)	136,653.34	7,990.00	166,805.85	6,738.76
02	Taxes Receivable - Real and Personal (120-149)	22,863.49	2,318.22	6,245.23	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)	13,187.10			
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	172,703.93	10,308.22	173,051.08	6,738.76
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	22,863.49	2,318.22	6,245.23	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	22,863.49	2,318.22	6,245.23	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	30,977.13			
48	Fund Balance for Budget (961-970)	118,863.31	7,990.00	166,805.85	6,738.76
52	TOTAL FUND BALANCE/EQUITY	149,840.44	7,990.00	166,805.85	6,738.76
53	TOTAL LIABILITIES AND FUND BALANCE	172,703.93	10,308.22	173,051.08	6,738.76

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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)		55,570.10	-12,652.35	
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)			14,819.10	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		55,570.10	2,166.75	
LIABILITIES					
21	Payable to Other Funds (601-606)		10,437.00	2,230.10	
22	Due to Other Governments (611)			52.47	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		10,437.00	2,282.57	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			3,109.34	
48	Fund Balance for Budget (961-970)		45,133.10	-3,225.16	
52	TOTAL FUND BALANCE/EQUITY		45,133.10	-115.82	
53	TOTAL LIABILITIES AND FUND BALANCE		55,570.10	2,166.75	

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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)	245.33			
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)	520.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	765.33			
LIABILITIES					
21	Payable to Other Funds (601-606)	520.00			
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	520.00			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	245.33			
52	TOTAL FUND BALANCE/EQUITY	245.33			
53	TOTAL LIABILITIES AND FUND BALANCE	765.33			

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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)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,969.16	47.37	8,239.98	
02	Taxes Receivable - Real and Personal (120-149)			14,293.39	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,969.16	47.37	22,533.37	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			14,293.39	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			14,293.39	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	2,969.16	47.37	8,239.98	
52	TOTAL FUND BALANCE/EQUITY	2,969.16	47.37	8,239.98	
53	TOTAL LIABILITIES AND FUND BALANCE	2,969.16	47.37	22,533.37	

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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)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
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		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)				
50	Contributed Capital (921)				
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)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
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)	70,176.44		29,049.06	
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	70,176.44		29,049.06	
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)				
48	Fund Balance for Budget (961-970)	70,176.44		29,049.06	
52	TOTAL FUND BALANCE/EQUITY	70,176.44		29,049.06	
53	TOTAL LIABILITIES AND FUND BALANCE	70,176.44		29,049.06	



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



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

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ASSETS, LIABILITIES, AND FUND BALANCE	AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
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)				
10 Land and Land Improvements (311-322)			6,500.00	
11 Buildings and Building Improvements (331 & 332)			1,504,483.84	
12 Machinery and Equipment (341 & 342)			388,351.08	
13 Construction Work in Progress (351)				
14 Amount Available in Debt Service and Compensated Absence Funds (403)				8,239.98
15 Amounts to be Provided (404-406)				1,275,690.66
20 TOTAL ASSETS AND OTHER DEBITS			1,899,334.92	1,283,930.64
LIABILITIES				
21 Payable to Other Funds (601-606)				
22 Due to Other Governments (611)				
23 Warrants Payable (620)				
24 Other Current Liabilities (621-679)				
27 Bonds Payable - Noncurrent (710)				1,210,000.00
28 Notes Payable - Noncurrent (720)				
29 Lease Obligations Payable (730)				
30 Contracts and Judgments Payable (740-750)				
31 Compensated Absences Payable (760)				73,930.64
35 TOTAL LIABILITIES				1,283,930.64
FUND BALANCE/EQUITY				
49 Investments in General Fixed Assets (910-918)			1,899,334.92	
52 TOTAL FUND BALANCE/EQUITY			1,899,334.92	
53 TOTAL LIABILITIES AND FUND BALANCE			1,899,334.92	1,283,930.64

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01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	118,266.23	115,476.64
1190	Penalties and Interest on Taxes	1,401.36	1,225.12
1510	Interest Earnings	4,794.43	2,404.32
1900	Other Revenue from Local Sources	1,213.82	10,659.80
1920	Contributions/Donations from Private Sources	0.00	4,324.95
3110	Direct State Aid	437,631.71	470,764.42
3115	State Spec Ed Allowable Cost Pymt to Districts	23,103.31	21,572.74
3120	State Guaranteed Tax Base Aid	217,434.22	240,212.33
3302	State Payment in Lieu of Taxes - FWP	0.00	157.38
3440	State HB20/SB417 Prop Tax Reimb	4,057.94	3,478.23
3444	State School Block Grant	28,326.29	27,606.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		836,229.31	897,882.09

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	377,525.70	400,025.85
2XX	Personal Services - Employee Benefits	55,281.70	41,346.14
3XX	Purchased Professional and Technical Services	1,910.01	419.85
4XX	Purchased Property Services	1,712.23	1,503.83
5XX	Other Purchased Services	10,758.83	12,735.88
6XX	Supplies and Materials	39,153.53	36,589.30
810	Dues and Fees	3,656.24	10,549.43
8XX	Other Expenditures	1,002.47	0.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	14,199.48	15,101.52
2XX	Personal Services - Employee Benefits	2,029.69	2,035.12
6XX	Supplies and Materials	896.56	71.50
222X	Educational Media Services		
3XX	Purchased Professional and Technical Services	295.00	0.00
6XX	Supplies and Materials	2,931.12	797.11
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	50,587.50	52,342.19
2XX	Personal Services - Employee Benefits	7,549.35	7,671.22
3XX	Purchased Professional and Technical Services	110.00	150.00
4XX	Purchased Property Services	167.00	0.00
5XX	Other Purchased Services	3,053.00	2,219.73
6XX	Supplies and Materials	5,570.72	6,735.30



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01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		810	Dues and Fees	210.00	834.15
		8XX	Other Expenditures	1,052.00	0.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	22,922.73	25,775.52
		2XX	Personal Services - Employee Benefits	6,323.30	8,202.05
		3XX	Purchased Professional and Technical Services	6,083.00	1,083.84
		4XX	Purchased Property Services	5,565.74	5,938.11
		5XX	Other Purchased Services	7,368.82	4,827.64
		6XX	Supplies and Materials	12,654.34	8,878.84
		810	Dues and Fees	3,411.00	1,995.00
		8XX	Other Expenditures	273.73	0.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	0.00	37,679.28
		2XX	Personal Services - Employee Benefits	3,775.51	4,160.41
		3XX	Purchased Professional and Technical Services	275.00	2,860.00
		4XX	Purchased Property Services	63,227.10	38,984.02
		5XX	Other Purchased Services	6,127.38	10,781.95
		6XX	Supplies and Materials	9,682.35	474.63
		810	Dues and Fees	252.00	1,239.50
		8XX	Other Expenditures	1,942.50	0.00
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	8,854.00	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	26,037.48	36,082.91
		2XX	Personal Services - Employee Benefits	3,391.67	2,922.89
		3XX	Purchased Professional and Technical Services	380.00	640.00
		5XX	Other Purchased Services	873.97	426.16
		6XX	Supplies and Materials	203.63	0.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	6,555.47	4,130.70
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	6,388.49	5,144.33
		2XX	Personal Services - Employee Benefits	294.16	241.33
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	22,776.13	25,580.00
		2XX	Personal Services - Employee Benefits	100.69	91.65
		3XX	Purchased Professional and Technical Services	0.00	135.00



Trustees' Financial Summary

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**** Recalculated ****

0069 Roberts K-12 Schools

01 - General Fund

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

PRC Program Function Object	2002 Value	2003 Value
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
4XX Purchased Property Services	0.00	3,477.22
5XX Other Purchased Services	2,326.92	1,566.84
6XX Supplies and Materials	13,449.79	18,919.68
810 Dues and Fees	3,150.00	4,038.00
8XX Other Expenditures	412.00	0.00
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	649.32	12,892.75
2XX Personal Services - Employee Benefits	31.30	612.51
4XX Purchased Property Services	176.00	648.52
6XX Supplies and Materials	10,000.00	15,852.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	835,587.65	877,412.15

Schedule of Changes Worksheet

Beginning Fund Balance	100,877.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	897,882.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	877,412.15	(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	30,977.13	
Less Last Year	2,484.29	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	149,840.44	(5)



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**** Recalculated ****

0069 Roberts K-12 Schools

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	7,352.34	12,586.66
1190	Penalties and Interest on Taxes	121.10	66.19
1510	Interest Earnings	483.86	378.35
2220	County On-Schedule Trans Reimb	16,749.90	16,191.58
3210	State On-Schedule Trans Reimb	16,749.90	16,749.91
3440	State HB20/SB417 Prop Tax Reimb	625.99	536.57
3444	State School Block Grant	1,869.43	1,821.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>43,952.52</u>	<u>48,331.16</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	5,268.00	4,477.55
2XX	Personal Services - Employee Benefits	1,246.20	940.81
25XX	Support Services - Business		
1XX	Personal Services - Salaries	5,738.86	2,234.26
2XX	Personal Services - Employee Benefits	643.00	932.73
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	23,629.83	26,242.85
2XX	Personal Services - Employee Benefits	1,065.92	1,198.43
4XX	Purchased Property Services	5,659.02	2,465.42
5XX	Other Purchased Services	1,626.90	95.36
6XX	Supplies and Materials	5,617.01	8,285.24
7XX	Property and Equipment Acquisition	0.00	12,000.00
810	Dues and Fees	62.00	260.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>50,556.74</u>	<u>59,132.65</u>



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**** Recalculated ****

0069 Roberts K-12 Schools

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					18,791.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					48,331.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					59,132.65	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,990.00	(5)

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**** Recalculated ****

0069 Roberts K-12 Schools

11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	42,680.96	28,968.71
1190	Penalties and Interest on Taxes	533.36	458.72
1510	Interest Earnings	4,903.58	3,177.28
3440	State HB20/SB417 Prop Tax Reimb	764.68	867.60
3444	State School Block Grant	12,033.13	11,727.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>60,915.71</u>	<u>45,199.53</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	21,428.05	64,760.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>21,428.05</u>	<u>64,760.40</u>

Schedule of Changes Worksheet

Beginning Fund Balance		186,366.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		45,199.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		64,760.40	(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)		166,805.85	(5)



Trustees' Financial Summary

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**** Recalculated ****

0069 Roberts K-12 Schools

12 - School Food Services Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	14.18
1611 National School Lunch Program	26,098.67	0.00
1621 Lunch Sales	0.00	23,271.42
1900 Other Revenue from Local Sources	10,000.00	5.00
3220 State Food Services Match	384.34	0.00
4550 Federal Child Nutrition	17,383.91	15,739.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	53,866.92	39,029.92

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	21,979.97	9,311.39
2XX Personal Services - Employee Benefits	3,349.92	2,849.90
4XX Purchased Property Services	1,257.71	767.29
6XX Supplies and Materials	28,912.29	12,682.97
8XX Other Expenditures	0.00	77.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	55,499.89	25,689.05



Trustees' Financial Summary

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**** Recalculated ****

0069 Roberts K-12 Schools

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance						-6,602.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						39,029.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						25,689.05	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						6,738.76	(5)

Trustees' Financial Summary

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**** Recalculated ****

0069 Roberts K-12 Schools

14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	2,080.89	773.14
2240 County Retirement Distribution	96,645.36	111,176.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	98,726.25	111,949.92

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	60,704.29	59,603.45
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	29.76	31.68
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	8,319.17	8,410.78
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,163.50	4,040.81
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,627.42	5,413.04
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,397.92	3,700.44
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,670.82	5,230.75
291 Federal Title I Grant - Educationally Deprived/Compensat		
1XXX Instruction		
2XX Personal Services - Employee Benefits	10.35	0.00
430 Title II, Part A, Teacher & Principal Training & Recruiting		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	1,434.44
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	78.60	0.00
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	921.27	751.39



Trustees' Financial Summary

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**** Recalculated ****

0069 Roberts K-12 Schools

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	3,503.84	3,127.26
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	3,291.73	0.00
920	Enterprise or Internal Service Programs				
	32XX	Enterprise Services			
		2XX	Personal Services - Employee Benefits	0.00	3,222.00
999	Undistributed				
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	21,339.00	20,874.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>113,057.67</u>	<u>115,840.04</u>

Schedule of Changes Worksheet

Beginning Fund Balance					49,023.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					111,949.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					115,840.04	(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)					45,133.10	(5)



Trustees' Financial Summary

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0069 Roberts K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
077 Miscellaneous Direct Federal Grant	
4100 Federal Miscellaneous Grants - Direct from Feds	12,589.00
242 Miscellaneous Direct Federal Grant	
4100 Federal Miscellaneous Grants - Direct from Feds	2,230.10
329 Jobs for Montana Graduates	
3290 State - Other State Grants	3,000.00
420 Title I, Part A, Improvement Grants	
4200 Title I, Part A, Improving Basic Programs	10,333.00
430 Title II, Part A, Teacher/Principal Train/Recruit	
1900 Other Revenue from Local Sources	76.72
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	7,259.00
430 Subtotal	7,335.72
431 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	468.00
433 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,023.00
435 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	1,508.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	38,486.82

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

PRC Program Function Object	2003 Value
007 Class Size Reduction Grant	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
5XX Other Purchased Services	1,183.00
6XX Supplies and Materials	403.68
810 Dues and Fees	177.90
007 Subtotal	1,764.58



Trustees' Financial Summary

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0069 Roberts K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
242 Miscellaneous Direct Federal Grant	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
8XX Other Expenditures	2,230.10
329 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	2,320.00
810 Dues and Fees	680.00
	3,000.00
329 Subtotal	
420 Title I, Part A, Improvement Grants	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	9,357.00
2XX Personal Services - Employee Benefits	32.75
6XX Supplies and Materials	923.03
880 Other Vocational Education Related Costs	271.41
8XX Other Expenditures	20.22
	10,604.41
420 Subtotal	
430 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
5XX Other Purchased Services	7,259.00
431 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
5XX Other Purchased Services	458.00
8XX Other Expenditures	10.00
	468.00
431 Subtotal	
433 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
5XX Other Purchased Services	1,000.75



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0069 Roberts K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
8XX Other Expenditures	22.25
433 Subtotal	1,023.00
435 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
5XX Other Purchased Services	1,001.00
6XX Supplies and Materials	507.00
435 Subtotal	1,508.00
650 Misc Federal Grant from other State Agency	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
6XX Supplies and Materials	6,498.19
7XX Property and Equipment Acquisition	10,754.34
650 Subtotal	17,252.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 45,109.62



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**** Recalculated ****

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						3,800.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						38,486.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						45,109.62	(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	3,109.34	Less Last Year	402.92	(4b)		2,706.42	
						2,706.42	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						-115.82	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
007 Class Size Reduction Grant	0.00	1764.58	-1764.58
077 Miscellaneous Direct Federal Grant	12,589.00	0.00	12589.00
242 Miscellaneous Direct Federal Grant	2,230.10	2230.10	.00
329 Jobs for Montana Graduates	3,000.00	3000.00	.00
420 Title I, Part A, Improvement Grants	10,333.00	10604.41	-271.41
430 Title II, Part A, Teacher/Principal Train/Recruit	7,335.72	7259.00	76.72
431 Title II, Part D, Ed Technology	468.00	468.00	.00
433 Title IV, Part A, Safe & Drug-Free	1,023.00	1023.00	.00
435 Title V, Part A, Innovative Programs	1,508.00	1508.00	.00
650 Misc Federal Grant from other State Agency	0.00	17252.53	-17252.53
Total	38,486.82	45,109.62	-6,622.80



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0069 Roberts K-12 Schools

18 - Traffic Education Fund

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

PRC Revenue	2002 Value	2003 Value
1311 Driver's Education Fees	2,850.00	1,000.00
1510 Interest Earnings	11.43	1.16
3260 State Driver's Education Reimbursement	923.45	850.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,784.88	1,851.30

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,989.00	0.00
2XX Personal Services - Employee Benefits	308.49	0.00
4XX Purchased Property Services	1,699.39	0.00
6XX Supplies and Materials	632.98	0.00
8XX Other Expenditures	0.00	520.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,629.86	520.00

Schedule of Changes Worksheet

Beginning Fund Balance	-1,085.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,851.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	520.00	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	245.33	(5)



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0069 Roberts K-12 Schools

28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	167.82	105.03
3281 State Technology Aid	207.07	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	374.89	105.03

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	0.00	2,488.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	2,488.23

Schedule of Changes Worksheet

Beginning Fund Balance	5,352.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	105.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,488.23	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,969.16	(5)



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0069 Roberts K-12 Schools

29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	20.08
3282 State Flexibility Fund Allocation	0.00	4,635.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	4,655.32

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	1,972.61
7XX Property and Equipment Acquisition	0.00	2,635.34
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	4,607.95

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,655.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,607.95	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	47.37	(5)



Trustees' Financial Summary

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0069 Roberts K-12 Schools

50 - Debt Service Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	68,368.64	77,430.44
1190	Penalties and Interest on Taxes	126.58	416.61
1510	Interest Earnings	273.87	458.12
3120	State Guaranteed Tax Base Aid	30,588.08	17,728.83
3440	State HB20/SB417 Prop Tax Reimb	247.50	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>99,604.67</u>	<u>96,034.00</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	35,000.00	40,000.00
	850 Interest on Debt	56,126.50	56,560.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>91,126.50</u>	<u>96,560.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				8,765.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				96,034.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				96,560.00	(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)				8,239.98	(5)



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**** Recalculated ****

0069 Roberts K-12 Schools

60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	31,783.50	1,602.29
5110 Sale of Bonds	1,251,459.94	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,283,243.44	1,602.29

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
2XX Personal Services - Employee Benefits	50,765.95	0.00
7XX Property and Equipment Acquisition	494,657.95	760,790.39
8XX Other Expenditures	4,283.60	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	549,707.50	760,790.39

Schedule of Changes Worksheet

Beginning Fund Balance	759,188.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,602.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	760,790.39	(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)		0.00 (5)



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81 - Endowment Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	7,927.49	2,786.66
1920	Contributions/Donations from Private Sources	170.00	1,511.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>8,097.49</u>	<u>4,297.92</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
4XXX	Facilities Acquisition and Construction Services		
	3XX Purchased Professional and Technical Services	19,141.20	0.00
	7XX Property and Equipment Acquisition	0.00	176,051.89
890	Other Community Services		
	33XX Community Services		
	870 Student Scholarships	0.00	5,421.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>19,141.20</u>	<u>181,473.62</u>

Schedule of Changes Worksheet

Beginning Fund Balance		247,352.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		4,297.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		181,473.62	(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)		70,176.44	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1700 Student Extracurricular Activity Receipts	0.00	83,369.92
1XXX Revenues from Student Activities	127,557.93	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	127,557.93	83,369.92

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

PRC Program Function Object	2002 Value	2003 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	128,557.64	84,734.78
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	128,557.64	84,734.78

Schedule of Changes Worksheet

Beginning Fund Balance	30,413.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	83,369.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	84,734.78	(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)	29,049.06	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	22,928.83	28,324.14
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	19,955.10
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	19,955.10

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,651.15
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	28,735.16
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	44,202.66
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
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Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	36,082.91	0.00	0.00	0.00	
280	1XXX	2XX	2,922.89	0.00	0.00	0.00	
280	1XXX	3XX	640.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	426.16	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	4,130.70	0.00	0.00	0.00	
Totals			44,202.66	0.00	0.00	0.00	44,202.66



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

** Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY03.*