



Trustees' Financial Summary

FY2002-03

Submit ID: 0133-131087960000

08 Chouteau County
0133 Fort Benton Elem

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 Jeannette Nelson

Phone #: (406) 622-5691

(Signature)

(Date)

Chair, Board of Trustees Greg McGinnis

(Signature)

(Date)

County Superintendent Larry Stollfuss

(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 #
600	Aggregate Reim/Indirects	LOCAL		Local
601	Title I, Part A, Improving Basic Programs	FEDERAL	08-0133-31-03	84.010A
602	Title I, Part A, Improving Basic Programs	FEDERAL	08-0133-31-02	84.010A
603	Title IV, Part A, Safe & Drug-Free	FEDERAL	08-01-3316-03	84.186A
604	Title V, Part A, Innovative Programs	FEDERAL	08-0133-39-03	84.298
605	Title II, Part D, Ed Technology	FEDERAL	08-0133-60-03	84.318
606	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	08-0133-14-03	84.367
607	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A021096	84.358A
608	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A021299	84.358A
609	Title III Tchno Literacy	FEDERAL	08-0133-62-02	84.318

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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)	141,294.36	12,042.31		11,304.33
02	Taxes Receivable - Real and Personal (120-149)	53,864.21	3,242.95		
03	Taxes Receivable - Protested (150-159)	131.22	9.97		
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	195,289.79	15,295.23		11,304.33
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	53,995.43	3,252.92		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	53,995.43	3,252.92		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	141,294.36	12,042.31		11,304.33
52	TOTAL FUND BALANCE/EQUITY	141,294.36	12,042.31		11,304.33
53	TOTAL LIABILITIES AND FUND BALANCE	195,289.79	15,295.23		11,304.33

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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)		84,282.48	11,214.83	6,804.71
02	Taxes Receivable - Real and Personal (120-149)				345.26
03	Taxes Receivable - Protested (150-159)				1.62
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		84,282.48	11,214.83	7,151.59
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			5,740.47	346.88
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			5,740.47	346.88
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		84,282.48	5,474.36	6,804.71
52	TOTAL FUND BALANCE/EQUITY		84,282.48	5,474.36	6,804.71
53	TOTAL LIABILITIES AND FUND BALANCE		84,282.48	11,214.83	7,151.59



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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)				154.50
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				154.50
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)				154.50
52	TOTAL FUND BALANCE/EQUITY				154.50
53	TOTAL LIABILITIES AND FUND BALANCE				154.50



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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)	16,522.81	5,700.02		
02	Taxes Receivable - Real and Personal (120-149)	1,975.89			
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	18,498.70	5,700.02		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,975.89			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,975.89			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	16,522.81	5,700.02		
52	TOTAL FUND BALANCE/EQUITY	16,522.81	5,700.02		
53	TOTAL LIABILITIES AND FUND BALANCE	18,498.70	5,700.02		



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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)		16,239.13		
02	Taxes Receivable - Real and Personal (120-149)		1,073.92		
03	Taxes Receivable - Protested (150-159)		19.56		
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		17,332.61		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,093.48		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		1,093.48		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		16,239.13		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY		16,239.13		
53	TOTAL LIABILITIES AND FUND BALANCE		17,332.61		

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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)				
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)				
38	Reserve for Endowments (954)				
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		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)			162,000.00	
11	Buildings and Building Improvements (331 & 332)			2,811,478.83	
12	Machinery and Equipment (341 & 342)			177,049.72	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				154.50
15	Amounts to be Provided (404-406)				9,117.10
20	TOTAL ASSETS AND OTHER DEBITS			3,150,528.55	9,271.60
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)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				9,271.60
35	TOTAL LIABILITIES				9,271.60
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			3,150,528.55	
52	TOTAL FUND BALANCE/EQUITY			3,150,528.55	
53	TOTAL LIABILITIES AND FUND BALANCE			3,150,528.55	9,271.60



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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	398,275.24	426,691.41
1190	Penalties and Interest on Taxes	2,494.95	2,689.63
1510	Interest Earnings	8,506.05	3,752.37
1900	Other Revenue from Local Sources	319.66	154.50
3110	Direct State Aid	515,161.28	491,994.70
3115	State Spec Ed Allowable Cost Pymt to Districts	37,491.46	36,391.61
3120	State Guaranteed Tax Base Aid	106,176.45	114,788.35
3440	State HB20/SB417 Prop Tax Reimb	18,943.29	17,787.98
3444	State School Block Grant	104,023.76	101,379.20
6100	Material Prior Period Revenue Adjustments	520.63	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,191,912.77</u>	<u>1,195,629.75</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		
1XXX	Instruction		
1XX	Personal Services - Salaries	467,938.20	430,909.67
2XX	Personal Services - Employee Benefits	51,841.18	54,850.12
3XX	Purchased Professional and Technical Services	7,685.54	8,406.30
4XX	Purchased Property Services	514.05	755.34
5XX	Other Purchased Services	1,675.57	206.25
6XX	Supplies and Materials	49,636.92	59,233.85
810	Dues and Fees	74.90	98.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	10,645.50	11,244.99
2XX	Personal Services - Employee Benefits	1,229.40	656.70
3XX	Purchased Professional and Technical Services	934.98	187.50
4XX	Purchased Property Services	381.47	0.00
6XX	Supplies and Materials	325.66	1,418.66
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	21,827.50	0.00
2XX	Personal Services - Employee Benefits	4,745.38	0.00
3XX	Purchased Professional and Technical Services	623.00	0.00
4XX	Purchased Property Services	101.00	0.00
5XX	Other Purchased Services	145.82	0.00
6XX	Supplies and Materials	9,186.69	0.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	0.00	29,897.50
2XX	Personal Services - Employee Benefits	0.00	5,638.94



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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				
	222X	Educational Media Services			
		3XX	Purchased Professional and Technical Services	0.00	395.00
		4XX	Purchased Property Services	0.00	838.00
		5XX	Other Purchased Services	0.00	28.47
		6XX	Supplies and Materials	0.00	1,576.39
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	27,943.22	29,562.47
		2XX	Personal Services - Employee Benefits	1,229.40	1,313.40
		3XX	Purchased Professional and Technical Services	454.17	487.50
		5XX	Other Purchased Services	7,421.36	13,376.70
		6XX	Supplies and Materials	2,254.22	2,096.14
		810	Dues and Fees	15.00	250.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	32,024.95	30,919.53
		2XX	Personal Services - Employee Benefits	3,681.74	3,625.82
		3XX	Purchased Professional and Technical Services	2,195.00	87.00
		4XX	Purchased Property Services	27.09	39.99
		5XX	Other Purchased Services	1,302.23	483.70
		6XX	Supplies and Materials	5,899.84	4,532.84
		810	Dues and Fees	226.52	230.95
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	11,219.50	11,300.40
		2XX	Personal Services - Employee Benefits	10,290.71	12,610.18
		3XX	Purchased Professional and Technical Services	5,593.73	3,745.73
		4XX	Purchased Property Services	1,825.00	1,661.44
		5XX	Other Purchased Services	7,496.56	7,096.19
		6XX	Supplies and Materials	7,487.99	33,535.45
		810	Dues and Fees	4,901.66	2,007.95
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	81,499.01	90,610.50
		2XX	Personal Services - Employee Benefits	11,137.88	11,362.10
		3XX	Purchased Professional and Technical Services	449.60	898.38
		4XX	Purchased Property Services	103,146.61	69,012.04
		5XX	Other Purchased Services	36.40	0.00
		6XX	Supplies and Materials	36,260.02	24,328.83
		7XX	Property and Equipment Acquisition	0.00	11,231.50
		810	Dues and Fees	1,561.89	1,491.84
	4XXX	Facilities Acquisition and Construction Services			
		4XX	Purchased Property Services	0.00	2,137.50
		7XX	Property and Equipment Acquisition	44,922.87	88,244.67

Trustees' Financial Summary

FY2002-03

Submit ID: 0133-131087960000

08 Chouteau County 0133 Fort Benton Elem

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	66,612.19	59,689.66
		2XX	Personal Services - Employee Benefits	6,724.56	5,860.88
		6XX	Supplies and Materials	1,043.51	413.68
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	3,247.41	3,152.65
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	3,531.14	0.00
299	Miscellaneous OPI and Non-OPI Federal Grants/Loans				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	29.60	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	25,372.49
		2XX	Personal Services - Employee Benefits	0.00	524.12
		4XX	Purchased Property Services	0.00	14.42
		6XX	Supplies and Materials	0.00	1,167.56
3XX	Undistributed Vocational Education Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	36,082.51	0.00
		2XX	Personal Services - Employee Benefits	829.88	0.00
		6XX	Supplies and Materials	5,348.00	0.00
412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	524.12
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	1,087.66	904.66
		6XX	Supplies and Materials	36.18	0.00
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	5,520.00	6,142.40
		2XX	Personal Services - Employee Benefits	0.00	656.70
		5XX	Other Purchased Services	0.00	114.70
		6XX	Supplies and Materials	1,131.21	176.55
		810	Dues and Fees	0.00	217.50



Trustees' Financial Summary

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**08 Chouteau County
0133 Fort Benton Elem**

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		
27XX Student Transportation Services		
1XX Personal Services - Salaries	2,782.30	2,509.70
6XX Supplies and Materials	106.84	0.00
35XX Extracurricular - Athletics		
1XX Personal Services - Salaries	16,460.00	18,170.00
4XX Purchased Property Services	0.00	1,875.00
5XX Other Purchased Services	56.25	215.99
6XX Supplies and Materials	2,808.30	4,092.50
910 Food Services		
31XX Food Services		
3XX Purchased Professional and Technical Services	822.75	0.00
4XX Purchased Property Services	1,935.91	830.62
5XX Other Purchased Services	223.85	61.00
6XX Supplies and Materials	4,037.20	2,353.65
810 Dues and Fees	25.00	15.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>1,202,499.18</u>	<u>1,199,677.97</u>

Schedule of Changes Worksheet

Beginning Fund Balance	145,342.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,195,629.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,199,677.97	(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)	141,294.36	(5)



Trustees' Financial Summary

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08 Chouteau County
0133 Fort Benton Elem

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	21,577.31	25,303.35
1190	Penalties and Interest on Taxes	172.10	178.50
1510	Interest Earnings	1,167.83	329.35
2220	County On-Schedule Trans Reimb	1,707.75	2,772.00
3210	State On-Schedule Trans Reimb	1,648.31	2,183.77
3440	State HB20/SB417 Prop Tax Reimb	1,010.11	1,055.48
3444	State School Block Grant	6,774.16	6,601.94

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		34,057.57	38,424.39
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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		
5XX Other Purchased Services	40,299.13	41,365.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	40,299.13	41,365.00
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Schedule of Changes Worksheet

Beginning Fund Balance		14,982.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		38,424.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		41,365.00	(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)		12,042.31	(5)



Trustees' Financial Summary

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08 Chouteau County
0133 Fort Benton Elem

12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	129.84	156.04
1611	National School Lunch Program	25,942.10	29,931.04
1623	Milk Sales	873.50	1,095.00
1632	Daily Adult Sales	556.25	482.45
1900	Other Revenue from Local Sources	0.00	39.00
3220	State Food Services Match	536.80	0.00
4550	Federal Child Nutrition	43,346.26	48,698.85

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

71,384.75	80,402.38
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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	35,206.41	40,123.56
	3XX Purchased Professional and Technical Services	255.00	1,060.00
	4XX Purchased Property Services	1,383.72	1,416.23
	5XX Other Purchased Services	461.57	438.18
	6XX Supplies and Materials	27,682.69	32,232.00
	810 Dues and Fees	0.00	225.00

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

64,989.39	75,494.97
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Trustees' Financial Summary

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08 Chouteau County
0133 Fort Benton Elem

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance					6,396.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					80,402.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					75,494.97	(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)					11,304.33	(5)



Trustees' Financial Summary

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08 Chouteau County 0133 Fort Benton Elem

14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	4,458.71	1,601.83
2240	County Retirement Distribution	132,159.26	124,925.26
6100	Material Prior Period Revenue Adjustments	128.27	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>136,746.24</u>	<u>126,527.09</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		
1XXX Instruction		
2XX Personal Services - Employee Benefits	70,019.77	71,897.40
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,581.18	1,607.16
222X Educational Media Services		
2XX Personal Services - Employee Benefits	914.68	868.36
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,967.42	4,062.83
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4,404.48	4,288.54
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,531.96	1,583.84
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	10,575.63	11,795.45
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	9,530.83	8,398.44
291 Federal Title I Grant - Educationally Deprived/Compensat		
1XXX Instruction		
2XX Personal Services - Employee Benefits	11,777.33	0.00
299 Miscellaneous OPI and Non-OPI Federal Grants/Loans		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,856.85	0.00
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	12,196.31



Trustees' Financial Summary

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08 Chouteau County
0133 Fort Benton Elem

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
3XX	Undistributed Vocational Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	4,038.49	0.00
412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	2,071.87
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	12,787.07
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	3,825.02
431	Title II, Part D, Educational Technology				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	95.28
433	Title IV, Part A, Safe & Drug-Free Schools & Communities				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	611.65
435	Title V, Part A, Innovative Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	365.60
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	365.52	243.52
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	0.00	84.43
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	934.06	869.90
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	0.00	230.45
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	2,096.19	2,186.23



Trustees' Financial Summary

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**08 Chouteau County
0133 Fort Benton Elem**

14 - Retirement Fund

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	4,917.85	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	129,512.24	140,069.35

Schedule of Changes Worksheet

Beginning Fund Balance	97,824.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	126,527.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	140,069.35	(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)	84,282.48	(5)



Trustees' Financial Summary

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08 Chouteau County
0133 Fort Benton Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
600 Aggregate Reim/Indirects	
1510 Interest Earnings	126.28
601 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	88,398.53
602 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	3,040.09
603 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	4,842.00
604 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	3,681.00
605 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	3,754.00
606 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	29,502.00
607 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,139.00
608 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,673.30
609 Title III Techno Literacy	
4310 Title II, Part D, Educational Technology	626.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	157,782.20

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

PRC Program Function Object	2003 Value
601 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	84,521.39
2XX Personal Services - Employee Benefits	2,620.60
3XX Purchased Professional and Technical Services	65.00
5XX Other Purchased Services	7.00
6XX Supplies and Materials	1,184.54
601 Subtotal	88,398.53



Trustees' Financial Summary

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08 Chouteau County
0133 Fort Benton Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
602 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1,726.69
2XX Personal Services - Employee Benefits	1,313.40
	3,040.09
602 Subtotal	3,040.09
603 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	1,542.00
3XX Purchased Professional and Techical Services	2,476.59
5XX Other Purchased Services	500.00
6XX Supplies and Materials	323.41
	4,842.00
603 Subtotal	4,842.00
604 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	2,402.00
4XX Purchased Property Services	584.00
6XX Supplies and Materials	695.00
	3,681.00
604 Subtotal	3,681.00
605 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
4XX Purchased Property Services	3,754.00
606 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	25,313.00
3XX Purchased Professional and Techical Services	1,243.63
5XX Other Purchased Services	1,026.50
24XX Support Services - School Administration	
3XX Purchased Professional and Techical Services	1,713.15
6XX Supplies and Materials	205.72



Trustees' Financial Summary

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0133 Fort Benton Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
430 Title II, Part A, Teacher & Principal Training & Recruiting	
606 Subtotal	29,502.00
607 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	12,880.94
3XX Purchased Professional and Technical Services	215.32
5XX Other Purchased Services	29.20
6XX Supplies and Materials	13.54
607 Subtotal	13,139.00
608 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	1,722.24
3XX Purchased Professional and Technical Services	7,018.72
4XX Purchased Property Services	91.34
5XX Other Purchased Services	105.00
6XX Supplies and Materials	1,256.00
222X Educational Media Services	
6XX Supplies and Materials	480.00
608 Subtotal	10,673.30
609 Title III Techno Literacy	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	626.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 157,655.92



Trustees' Financial Summary

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08 Chouteau County
0133 Fort Benton Elem

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					5,348.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					157,782.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					157,655.92	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,474.36	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
600 Aggregate Reim/Indirects	126.28	0.00	126.28
601 Title I, Part A, Improving Basic Programs	88,398.53	88398.53	.00
602 Title I, Part A, Improving Basic Programs	3,040.09	3040.09	.00
603 Title IV, Part A, Safe & Drug-Free	4,842.00	4842.00	.00
604 Title V, Part A, Innovative Programs	3,681.00	3681.00	.00
605 Title II, Part D, Ed Technology	3,754.00	3754.00	.00
606 Title II, Part A, Teacher/Principal Train/Recruit	29,502.00	29502.00	.00
607 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	13,139.00	13139.00	.00
608 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	10,673.30	10673.30	.00
609 Title III Tchno Literacy	626.00	626.00	.00
Total	157,782.20	157,655.92	126.28



Trustees' Financial Summary

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0133 Fort Benton Elem

17 - Adult Education Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	2,904.28	2,579.04
1190 Penalties and Interest on Taxes	24.34	23.82
1340 Fees for Adult Education	501.20	200.00
1510 Interest Earnings	256.43	120.22
3440 State HB20/SB417 Prop Tax Reimb	135.49	105.21
3444 State School Block Grant	916.68	893.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,738.42	3,921.67

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

PRC Program Function Object	2002 Value	2003 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	2,400.00	1,600.00
4XX Purchased Property Services	0.00	47.79
5XX Other Purchased Services	52.50	57.00
6XX Supplies and Materials	1,920.00	1,248.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,372.50	2,953.39



Trustees' Financial Summary

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17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance					5,836.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,921.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,953.39	(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)					6,804.71	(5)



Trustees' Financial Summary

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08 Chouteau County
0133 Fort Benton Elem

21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	69.15	30.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	69.15	30.46

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
24XX Support Services - School Administration		
1XX Personal Services - Salaries	0.00	245.21
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	1,211.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,456.25

Schedule of Changes Worksheet

Beginning Fund Balance	1,580.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,456.25	(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)	154.50	(5)



Trustees' Financial Summary

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08 Chouteau County
0133 Fort Benton Elem

28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	0.00	17,957.99
1190 Penalties and Interest on Taxes	0.00	8.43
1510 Interest Earnings	290.22	105.30
3281 State Technology Aid	247.69	0.00
3440 State HB20/SB417 Prop Tax Reimb	0.00	798.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	537.91	18,870.22

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		
3XX Purchased Professional and Technical Services	0.00	1,770.00
6XX Supplies and Materials	3,336.97	5,075.80
222X Educational Media Services		
6XX Supplies and Materials	0.00	268.37
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,336.97	7,114.17



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28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance					4,766.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					18,870.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					7,114.17	(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)					16,522.81	(5)



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29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	29.47
3282 State Flexibility Fund Allocation	0.00	5,670.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	5,700.02

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,700.02	(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)	5,700.02	(5)



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61 - Building Reserve Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	61,271.29	3,533.44
1190	Penalties and Interest on Taxes	198.07	212.58
1510	Interest Earnings	536.42	282.34
3440	State HB20/SB417 Prop Tax Reimb	2,949.46	0.00
3444	State School Block Grant	2,436.65	2,374.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>67,391.89</u>	<u>6,403.06</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		
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	934.00	3,211.04
4XXX	Facilities Acquisition and Construction Services		
4XX	Purchased Property Services	2,116.73	3,321.00
7XX	Property and Equipment Acquisition	48,826.56	6,150.00
52XX	Capital Leases or Long Term Notes with Board of Investm		
850	Interest on Debt	238.93	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>52,116.22</u>	<u>12,682.04</u>



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61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance					22,518.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,403.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					12,682.04	(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)					16,239.13	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	36,065.93	36,922.95
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	93,749.43	94,394.67
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	28,662.78
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	28,662.78

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,553.47
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	41,274.14
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	69,116.87
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	59,689.66	0.00	0.00	0.00	
280	1XXX	2XX	5,860.88	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	413.68	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	3,152.65	0.00	0.00	0.00	
Totals			69,116.87	0.00	0.00	0.00	69,116.87



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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.*