



# Trustees' Financial Summary

FY2002-03

Submit ID: 0134-722129630000

**08 Chouteau County**  
**0134 Fort Benton H S**

**Due Dates:**

Trustees' Financial Summary due to County Superintendent ..... August 15

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

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

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

## Certification

**Business Manager/Clerk** 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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<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
700	Aggregate Reim/Indirects	LOCAL		Local
701	Local Grant	LOCAL		
702	Vo Ed Family & Consumer Science	STATE	1	State
703	Vo Ed Trades & Industry	STATE	2	State
704	Vo Ed Business/Marketing	STATE	3	State
705	Vo Ed Tech Ed/Industrial Arts	STATE	4	State
706	Vo Ed Carl D Perkins-Basic	FEDERAL	08-0134-81-03-BJ	84.048A
707	Donations/Private Sources	LOCAL		

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	115,574.15	39,052.70	183,570.03	
02	Taxes Receivable - Real and Personal (120-149)	64,686.41	6,512.20	11,784.40	
03	Taxes Receivable - Protested (150-159)	85.12	6.49	21.75	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>180,345.68</b>	<b>45,571.39</b>	<b>195,376.18</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	64,771.53	6,518.69	11,806.15	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>64,771.53</b>	<b>6,518.69</b>	<b>11,806.15</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	115,574.15	39,052.70	183,570.03	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>115,574.15</b>	<b>39,052.70</b>	<b>183,570.03</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>180,345.68</b>	<b>45,571.39</b>	<b>195,376.18</b>	

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**0134 Fort Benton H S**

ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		56,288.83	12,556.18	9,067.38
02	Taxes Receivable - Real and Personal (120-149)				9,090.83
03	Taxes Receivable - Protested (150-159)				.45
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		56,288.83	12,556.18	18,158.66
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				9,091.28
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				9,091.28
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		56,288.83	12,556.18	9,067.38
52	<b>TOTAL FUND BALANCE/EQUITY</b>		56,288.83	12,556.18	9,067.38
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		56,288.83	12,556.18	18,158.66

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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	24,041.13			1,410.64
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>24,041.13</b>			<b>1,410.64</b>
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	24,041.13			1,410.64
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>24,041.13</b>			<b>1,410.64</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>24,041.13</b>			<b>1,410.64</b>

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**0134 Fort Benton H S**

ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	22,809.23	3,486.53		
02	Taxes Receivable - Real and Personal (120-149)	1,993.33			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>24,802.56</b>	<b>3,486.53</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,993.33			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>1,993.33</b>			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	22,809.23	3,486.53		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>22,809.23</b>	<b>3,486.53</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>24,802.56</b>	<b>3,486.53</b>		

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		6,776.74		
02	Taxes Receivable - Real and Personal (120-149)		1,414.94		
03	Taxes Receivable - Protested (150-159)		34.38		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>		8,226.06		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,449.32		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		1,449.32		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		6,776.74		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		6,776.74		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		8,226.06		

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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			73,824.10	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			73,824.10	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)			73,824.10	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			73,824.10	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			73,824.10	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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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)
<b>ASSETS AND OTHER DEBITS</b>					
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)			336,950.00	
11	Buildings and Building Improvements (331 & 332)			3,869,955.80	
12	Machinery and Equipment (341 & 342)			966,897.54	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				1,410.64
15	Amounts to be Provided (404-406)				18,993.32
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>5,173,803.34</b>	<b>20,403.96</b>
<b>LIABILITIES</b>					
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)				20,403.96
35	<b>TOTAL LIABILITIES</b>				<b>20,403.96</b>
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			5,173,803.34	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>5,173,803.34</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>5,173,803.34</b>	<b>20,403.96</b>



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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	467,314.24	479,727.46
1190	Penalties and Interest on Taxes	1,978.00	2,099.95
1510	Interest Earnings	8,086.82	2,341.65
1900	Other Revenue from Local Sources	250.00	355.70
3110	Direct State Aid	460,861.69	446,660.73
3115	State Spec Ed Allowable Cost Pymt to Districts	18,683.46	19,181.38
3120	State Guaranteed Tax Base Aid	84,121.56	70,054.62
3440	State HB20/SB417 Prop Tax Reimb	9,074.49	7,860.50
3444	State School Block Grant	87,459.88	85,236.42
6100	Material Prior Period Revenue Adjustments	-44.97	-1.63
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,137,785.17</b>	<b>1,113,516.78</b>

### 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	302,024.72	314,513.92
2XX	Personal Services - Employee Benefits	18,149.10	17,188.75
3XX	Purchased Professional and Technical Services	16,114.89	10,956.44
4XX	Purchased Property Services	421.40	3,857.27
5XX	Other Purchased Services	1,763.90	773.11
6XX	Supplies and Materials	51,040.11	40,521.88
810	Dues and Fees	481.40	195.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	31,891.50	35,521.93
2XX	Personal Services - Employee Benefits	2,434.14	0.00
3XX	Purchased Professional and Technical Services	1,068.97	520.50
4XX	Purchased Property Services	0.00	542.96
5XX	Other Purchased Services	69.35	0.00
6XX	Supplies and Materials	1,406.94	2,981.63
222X	Educational Media Services		
1XX	Personal Services - Salaries	19,912.50	14,430.00
2XX	Personal Services - Employee Benefits	3,122.62	2,885.76
3XX	Purchased Professional and Technical Services	0.00	255.00
4XX	Purchased Property Services	97.50	0.00
5XX	Other Purchased Services	0.00	205.92
6XX	Supplies and Materials	3,619.24	4,471.28
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	22,207.17	25,771.55



# Trustees' Financial Summary

FY2002-03

Submit ID: 0134-722129630000

## 08 Chouteau County 0134 Fort Benton H S

### 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			
		2XX	Personal Services - Employee Benefits	1,844.10	656.70
		3XX	Purchased Professional and Technical Services	2,504.08	3,442.85
		4XX	Purchased Property Services	0.00	98.99
		5XX	Other Purchased Services	17,605.95	14,282.75
		6XX	Supplies and Materials	5,882.39	4,201.34
		810	Dues and Fees	518.00	560.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	45,167.63	50,009.85
		2XX	Personal Services - Employee Benefits	6,444.66	7,279.58
		3XX	Purchased Professional and Technical Services	4,422.00	940.52
		5XX	Other Purchased Services	1,609.95	785.33
		6XX	Supplies and Materials	4,271.23	3,608.17
		810	Dues and Fees	246.52	245.95
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	21,049.06	16,157.91
		2XX	Personal Services - Employee Benefits	10,290.71	11,296.77
		3XX	Purchased Professional and Technical Services	5,885.44	4,251.69
		4XX	Purchased Property Services	3,295.26	2,881.50
		5XX	Other Purchased Services	8,437.59	8,457.64
		6XX	Supplies and Materials	9,813.78	22,102.91
		810	Dues and Fees	4,557.96	1,496.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	56,465.23	54,980.28
		2XX	Personal Services - Employee Benefits	4,799.82	7,510.30
		3XX	Purchased Professional and Technical Services	689.60	598.38
		4XX	Purchased Property Services	74,772.91	108,278.60
		5XX	Other Purchased Services	35.02	0.00
		6XX	Supplies and Materials	28,781.36	21,897.99
		7XX	Property and Equipment Acquisition	0.00	4,813.50
		810	Dues and Fees	1,649.84	1,456.70
	4XXX	Facilities Acquisition and Construction Services			
		4XX	Purchased Property Services	0.00	16,994.70
		7XX	Property and Equipment Acquisition	28,024.14	15,701.67
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	35,550.41	39,098.30
		2XX	Personal Services - Employee Benefits	2,434.14	8,203.48
		3XX	Purchased Professional and Technical Services	384.00	191.05
		5XX	Other Purchased Services	373.09	37.66
		6XX	Supplies and Materials	1,289.23	1,551.80



# Trustees' Financial Summary

FY2002-03

Submit ID: 0134-722129630000

## 08 Chouteau County 0134 Fort Benton H S

### 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				
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	2,055.00	2,021.95
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	63,374.51
		2XX	Personal Services - Employee Benefits	0.00	10,965.10
		3XX	Purchased Professional and Technical Services	0.00	230.00
		4XX	Purchased Property Services	0.00	1,513.63
		5XX	Other Purchased Services	0.00	499.31
		6XX	Supplies and Materials	0.00	14,529.45
3XX	Undistributed Vocational Education Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	92,346.66	0.00
		2XX	Personal Services - Employee Benefits	6,271.14	0.00
		3XX	Purchased Professional and Technical Services	13,513.36	0.00
		4XX	Purchased Property Services	1,280.58	0.00
		5XX	Other Purchased Services	1,273.13	0.00
		6XX	Supplies and Materials	14,035.53	0.00
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	4,940.09	4,056.65
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	19,408.00	22,281.60
		2XX	Personal Services - Employee Benefits	7,376.40	7,223.70
		3XX	Purchased Professional and Technical Services	4,173.00	2,632.82
		5XX	Other Purchased Services	6,646.16	3,296.70
		6XX	Supplies and Materials	2,774.33	3,653.27
		810	Dues and Fees	512.30	3,412.95
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	8,987.16	9,710.09
		6XX	Supplies and Materials	0.00	355.92
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	36,479.10	37,490.00
		3XX	Purchased Professional and Technical Services	1,125.00	815.00
		4XX	Purchased Property Services	2,993.50	2,995.10
		5XX	Other Purchased Services	21,753.68	18,962.41
		6XX	Supplies and Materials	22,338.73	14,689.92
		810	Dues and Fees	15.00	3,242.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0134-722129630000

**08 Chouteau County**  
**0134 Fort Benton H S**

## 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		
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	1,727.26	694.45
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,136,945.66	1,138,310.29

### Schedule of Changes Worksheet

Beginning Fund Balance	140,367.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,113,516.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,138,310.29	(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)	115,574.15	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0134-722129630000

**08 Chouteau County**  
**0134 Fort Benton H S**

## 10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	44,105.17	50,862.12
1190	Penalties and Interest on Taxes	138.91	173.12
1420	Trans Fees from Other Schl Dists Within State	37,000.00	37,000.00
1510	Interest Earnings	1,011.79	319.61
1900	Other Revenue from Local Sources	0.00	7.75
2220	County On-Schedule Trans Reimb	58,537.71	62,145.27
3210	State On-Schedule Trans Reimb	47,733.23	51,842.50
3440	State HB20/SB417 Prop Tax Reimb	863.91	839.57
3444	State School Block Grant	5,214.35	5,081.79
6100	Material Prior Period Revenue Adjustments	-4.03	-0.12
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>194,601.04</u>	<u>208,271.61</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	33,848.63	41,196.32
2XX	Personal Services - Employee Benefits	2,458.80	0.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	17,312.50	18,344.75
2XX	Personal Services - Employee Benefits	811.38	1,310.30
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	60,187.82	65,322.01
2XX	Personal Services - Employee Benefits	7,777.50	6,931.56
3XX	Purchased Professional and Technical Services	5,977.95	2,802.00
4XX	Purchased Property Services	27,644.24	30,023.75
5XX	Other Purchased Services	11,757.59	17,360.59
6XX	Supplies and Materials	28,745.36	28,335.29
810	Dues and Fees	2,034.08	790.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>198,555.85</u>	<u>212,416.57</u>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0134-722129630000

08 Chouteau County

0134 Fort Benton H S

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					43,197.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					208,271.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					212,416.57	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					39,052.70	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0134-722129630000

**08 Chouteau County**  
**0134 Fort Benton H S**

## 11 - Bus Depreciation Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	115,371.90	90,325.15
1190 Penalties and Interest on Taxes	239.57	375.18
1510 Interest Earnings	7,075.67	4,491.87
3440 State HB20/SB417 Prop Tax Reimb	2,261.26	1,464.15
3444 State School Block Grant	4,679.82	4,560.85
6100 Material Prior Period Revenue Adjustments	-19.07	-0.42
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	129,609.15	101,216.78

### 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	166,935.00	134,192.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	166,935.00	134,192.00

### Schedule of Changes Worksheet

Beginning Fund Balance	216,545.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	101,216.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	134,192.00	(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)	183,570.03	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0134-722129630000

**08 Chouteau County**  
**0134 Fort Benton H S**

## 14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	3,411.68	972.06
2240	County Retirement Distribution	114,257.90	108,143.36
6100	Material Prior Period Revenue Adjustments	2,779.65	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>120,449.23</u>	<u>109,115.42</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	45,325.95	53,681.17
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	4,580.87	4,817.23
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	2,848.32	2,028.78
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	5,745.49	6,568.54
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	7,915.33	7,134.53
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	4,863.27	4,822.25
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	7,090.51	6,957.14
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	10,306.65	11,521.02
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	5,102.63	10,474.76
390	State Career & Technical Ed Entitlement - Undistributed		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	9,151.47
3XX	Undistributed Vocational Education Programs		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	12,508.67	0.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0134-722129630000

**08 Chouteau County  
0134 Fort Benton H S**

## 14 - Retirement Fund

### 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			
		2XX	Personal Services - Employee Benefits	609.20	243.52
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	0.00	338.68
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	2,525.25	2,567.41
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	0.00	880.96
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	4,912.55	4,395.77
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>114,334.69</u>	<u>125,583.23</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					72,756.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					109,115.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					125,583.23	(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)					56,288.83	(5)



# Trustees' Financial Summary

FY2002-03

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**08 Chouteau County**  
**0134 Fort Benton H S**

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>700 Aggregate Reim/Indirects</b>	
1510 Interest Earnings	70.45
<b>701 Local Grant</b>	
1900 Other Revenue from Local Sources	500.00
<b>702 Vo Ed Family &amp; Consumer Science</b>	
3900 State Career & Technical Ed Entitlement	841.00
<b>703 Vo Ed Trades &amp; Industry</b>	
3900 State Career & Technical Ed Entitlement	1,012.00
<b>705 Vo Ed Tech Ed/Industrial Arts</b>	
3900 State Career & Technical Ed Entitlement	683.00
<b>706 Vo Ed Carl D Perkins-Basic</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	10,009.00
<b>707 Donations/Private Sources</b>	
1920 Contributions/Donations from Private Sources	13,141.14
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	26,256.59

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

PRC Program Function Object	2003 Value
<b>701 Local Grant</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	2,160.78
<b>702 Vo Ed Family &amp; Consumer Science</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	841.00
<b>703 Vo Ed Trades &amp; Industry</b>	
397 State Career & Technical Ed Entitlement - Trades & Indust	
1XXX Instruction	
6XX Supplies and Materials	1,012.00



# Trustees' Financial Summary

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08 Chouteau County

0134 Fort Benton H S

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>705 Vo Ed Tech Ed/Industrial Arts</b>	
395 State Career & Technical Ed Entitlement - Technology Ed/ 1XXX Instruction 6XX Supplies and Materials	683.00
<b>706 Vo Ed Carl D Perkins-Basic</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant 1XXX Instruction 3XX Purchased Professional and Technical Services 6XX Supplies and Materials	9,950.74 58.26
<b>706 Subtotal</b>	10,009.00
<b>707 Donations/Private Sources</b>	
1XX Regular Education Programs - Elementary/Secondary 26XX Operation and Maintenance of Plant Services 4XX Purchased Property Services	2,770.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00 17,475.78



# Trustees' Financial Summary

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**08 Chouteau County**  
**0134 Fort Benton H S**

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					3,775.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					26,256.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					17,475.78	(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)					12,556.18	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
700 Aggregate Reim/Indirects	70.45	0.00	70.45
701 Local Grant	500.00	2160.78	-1660.78
702 Vo Ed Family & Consumer Science	841.00	841.00	.00
703 Vo Ed Trades & Industry	1,012.00	1012.00	.00
704 Vo Ed Business/Marketing	0.00	0.00	.00
705 Vo Ed Tech Ed/Industrial Arts	683.00	683.00	.00
706 Vo Ed Carl D Perkins-Basic	10,009.00	10009.00	.00
707 Donations/Private Sources	13,141.14	2770.00	10371.14
<b>Total</b>	<b>26,256.59</b>	<b>17,475.78</b>	<b>8,780.81</b>



# Trustees' Financial Summary

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**08 Chouteau County**  
**0134 Fort Benton H S**

## 17 - Adult Education Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	4,369.92	3,511.03
1190 Penalties and Interest on Taxes	26.90	24.01
1340 Fees for Adult Education	910.00	541.00
1510 Interest Earnings	206.69	122.75
3440 State HB20/SB417 Prop Tax Reimb	84.96	56.56
3444 State School Block Grant	1,357.94	1,323.42
3460 Montana Oil and Gas Tax	0.09	0.00
6100 Material Prior Period Revenue Adjustments	0.00	-0.01
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	6,956.50	5,578.76

### 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	4,000.00	1,600.00
5XX Other Purchased Services	289.50	30.00
6XX Supplies and Materials	1,645.95	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	5,935.45	1,630.00



# Trustees' Financial Summary

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**0134 Fort Benton H S**

## 17 - Adult Education Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					5,118.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,578.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,630.00	(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)					9,067.38	(5)



# Trustees' Financial Summary

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**08 Chouteau County  
0134 Fort Benton H S**

## 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	4,900.00	3,950.00
1510 Interest Earnings	867.09	409.07
3260 State Driver's Education Reimbursement	2,842.14	2,775.28
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	8,609.23	7,134.35

### 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	4,792.50	5,850.00
4XX Purchased Property Services	271.76	0.00
6XX Supplies and Materials	480.39	413.18
810 Dues and Fees	0.00	100.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	5,544.65	6,363.18

### Schedule of Changes Worksheet

Beginning Fund Balance	23,269.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,134.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,363.18	(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)	24,041.13	(5)



# Trustees' Financial Summary

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08 Chouteau County

0134 Fort Benton H S

## 21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	109.67	48.54
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	109.67	48.54

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	1,081.92
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	1,081.92

## Schedule of Changes Worksheet

Beginning Fund Balance	2,444.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	48.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,081.92	(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)	1,410.64	(5)



# Trustees' Financial Summary

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**08 Chouteau County**  
**0134 Fort Benton H S**

## 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	17,961.29
1190 Penalties and Interest on Taxes	0.00	6.42
1510 Interest Earnings	401.33	211.18
1910 Rentals	4,000.00	5,200.00
3281 State Technology Aid	216.06	0.00
3440 State HB20/SB417 Prop Tax Reimb	0.00	308.88
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,617.39	23,687.77

### 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	2,015.00
4XX Purchased Property Services	0.00	1,155.68
6XX Supplies and Materials	0.00	9,884.48
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	13,055.16



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28 - Technology Fund

## Schedule of Changes Worksheet

Beginning Fund Balance						12,176.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						23,687.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						13,055.16	(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)						22,809.23	(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	18.00
3282 State Flexibility Fund Allocation	0.00	3,468.53
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	3,486.53

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,486.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00   Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00   Less Last Year           0.00           (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,486.53	(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	5,267.58	1,048.18
1190	Penalties and Interest on Taxes	295.63	197.59
1510	Interest Earnings	366.96	96.03
3444	State School Block Grant	7,399.28	7,211.17
6100	Material Prior Period Revenue Adjustments	-30.14	-0.65
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>13,299.31</u>	<u>8,552.32</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		
3XX	Purchased Professional and Technical Services	0.00	898.94
4XX	Purchased Property Services	0.00	1,702.06
4XXX	Facilities Acquisition and Construction Services		
4XX	Purchased Property Services	2,210.00	2,387.93
7XX	Property and Equipment Acquisition	6,532.42	10,960.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>8,742.42</u>	<u>15,948.93</u>



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## 61 - Building Reserve Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						14,173.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						8,552.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						15,948.93	(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)						6,776.74	(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
1XXX Revenues from Student Activities	157,266.87	171,044.35
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	157,266.87	171,044.35

### 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	168,035.36	173,281.98
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	168,035.36	173,281.98

## Schedule of Changes Worksheet

Beginning Fund Balance	76,061.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	171,044.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	173,281.98	(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)	73,824.10	(5)



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<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2002 Value</b>	<b>2003 Value</b>
XX	XXX 26XX	41X Energy Utility Services	47,600.20	42,536.93
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	34,556.56	26,661.67
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



# Trustees' Financial Summary

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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	18,382.88
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	18,382.88

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,127.12
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	26,471.18
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	51,104.24
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

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

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

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

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

### Subsidiary Ledger

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

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

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



# Trustees' Financial Summary

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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	39,098.30	0.00	0.00	0.00	
280	1XXX	2XX	8,203.48	0.00	0.00	0.00	
280	1XXX	3XX	191.05	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	37.66	0.00	0.00	0.00	
280	1XXX	6XX	1,551.80	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	2,021.95	0.00	0.00	0.00	
<b>Totals</b>			51,104.24	0.00	0.00	0.00	51,104.24



# Trustees' Financial Summary

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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.*