



Trustees' Financial Summary

FY2002-03

Submit ID: 0137-433576390000

08 Chouteau County
0137 Big Sandy 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 Ruth Kulbeck

Phone #: (406) 378-2502

(Signature)

(Date)

Chair, Board of Trustees Keith Danreuther

(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.



Trustees' Financial Summary

FY2002-03

Submit ID: 0137-433576390000

08 Chouteau County

0137 Big Sandy Elem

PRC	Title	Project Type	Project Number	CFDA #
004	Resource Transfers Dist/Coops	LOCAL		Local
005	Title I, Part A, Improving Basic Programs	FEDERAL	0801373103	84.010A
006	Title V, Part A, Innovative Programs	FEDERAL	0801373903	84.298
113	Title I Part A	FEDERAL	0801373102	84.010A
116	Title IV, Part A, Safe & Drug-Free	FEDERAL	0801371603	84.186A
117	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A024194	84.358A
118	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0801371403	84.367

Trustees' Financial Summary

FY2002-03

Submit ID: 0137-433576390000

08 Chouteau County
0137 Big Sandy Elem

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)	67,265.85	70,376.58	124,729.03	3,403.44
02	Taxes Receivable - Real and Personal (120-149)	29,435.47	4,700.88	3,783.17	
03	Taxes Receivable - Protested (150-159)	.31	.04	.02	
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	96,701.63	75,077.50	128,512.22	3,403.44
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	29,435.78	4,700.92	3,783.19	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	29,435.78	4,700.92	3,783.19	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	67,265.85	70,376.58	124,729.03	3,403.44
52	TOTAL FUND BALANCE/EQUITY	67,265.85	70,376.58	124,729.03	3,403.44
53	TOTAL LIABILITIES AND FUND BALANCE	96,701.63	75,077.50	128,512.22	3,403.44

Trustees' Financial Summary

FY2002-03

Submit ID: 0137-433576390000

08 Chouteau County
0137 Big Sandy Elem

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)		73,183.78	6,093.25	
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		73,183.78	6,093.25	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			6,093.25	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			6,093.25	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		73,183.78		
52	TOTAL FUND BALANCE/EQUITY		73,183.78		
53	TOTAL LIABILITIES AND FUND BALANCE		73,183.78	6,093.25	

Trustees' Financial Summary

FY2002-03

Submit ID: 0137-433576390000

08 Chouteau County
0137 Big Sandy Elem

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)				
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				
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				

Trustees' Financial Summary

FY2002-03

Submit ID: 0137-433576390000

08 Chouteau County
0137 Big Sandy Elem

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				

Trustees' Financial Summary

FY2002-03

Submit ID: 0137-433576390000

08 Chouteau County
0137 Big Sandy Elem

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)		3,694.42	-1,789.42	
02	Taxes Receivable - Real and Personal (120-149)			6,813.99	
03	Taxes Receivable - Protested (150-159)			.06	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		3,694.42	5,024.63	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			6,814.05	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			6,814.05	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		3,694.42	-1,789.42	
52	TOTAL FUND BALANCE/EQUITY		3,694.42	-1,789.42	
53	TOTAL LIABILITIES AND FUND BALANCE		3,694.42	5,024.63	

Trustees' Financial Summary

FY2002-03

Submit ID: 0137-433576390000

08 Chouteau County
0137 Big Sandy Elem

ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2002-03

Submit ID: 0137-433576390000

08 Chouteau County
0137 Big Sandy Elem

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				

Trustees' Financial Summary

FY2002-03

Submit ID: 0137-433576390000

08 Chouteau County
0137 Big Sandy Elem

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				



Trustees' Financial Summary

FY2002-03

Submit ID: 0137-433576390000

08 Chouteau County
0137 Big Sandy Elem

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				



Trustees' Financial Summary

FY2002-03

Submit ID: 0137-433576390000

08 Chouteau County
0137 Big Sandy Elem

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				



Trustees' Financial Summary

FY2002-03

Submit ID: 0137-433576390000

08 Chouteau County
0137 Big Sandy Elem

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

Trustees' Financial Summary

FY2002-03

Submit ID: 0137-433576390000

08 Chouteau County
0137 Big Sandy Elem

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)			33,085.50	
11	Buildings and Building Improvements (331 & 332)			1,790,950.50	
12	Machinery and Equipment (341 & 342)			346,261.34	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				-1,789.42
15	Amounts to be Provided (404-406)				96,726.00
20	TOTAL ASSETS AND OTHER DEBITS			2,170,297.34	94,936.58
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)				65,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				29,936.58
35	TOTAL LIABILITIES				94,936.58
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			2,170,297.34	
52	TOTAL FUND BALANCE/EQUITY			2,170,297.34	
53	TOTAL LIABILITIES AND FUND BALANCE			2,170,297.34	94,936.58



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FY2002-03

Submit ID: 0137-433576390000

08 Chouteau County
0137 Big Sandy Elem

01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	220,363.03	230,953.85
1190	Penalties and Interest on Taxes	1,049.67	2,241.87
1510	Interest Earnings	3,089.80	901.37
1900	Other Revenue from Local Sources	25.77	14.95
3110	Direct State Aid	262,021.78	266,690.06
3115	State Spec Ed Allowable Cost Pymt to Districts	18,519.53	19,271.33
3440	State HB20/SB417 Prop Tax Reimb	14,276.74	11,995.39
3444	State School Block Grant	73,341.85	71,477.31
3460	Montana Oil and Gas Tax	5,848.46	3,297.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		598,536.63	606,843.87

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	267,461.24	286,414.08
2XX	Personal Services - Employee Benefits	31,049.51	43,041.58
4XX	Purchased Property Services	1,972.34	1,313.82
5XX	Other Purchased Services	2,547.79	1,428.03
6XX	Supplies and Materials	19,149.54	41,306.06
7XX	Property and Equipment Acquisition	2,438.55	0.00
810	Dues and Fees	3,930.27	3,956.76
221X	Improvement of Instruction Services		
6XX	Supplies and Materials	4,307.52	4,934.09
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	18,835.01	8,966.66
3XX	Purchased Professional and Technical Services	1,925.00	1,438.45
4XX	Purchased Property Services	0.00	80.00
5XX	Other Purchased Services	1,064.38	1,796.14
6XX	Supplies and Materials	2,290.02	2,351.50
7XX	Property and Equipment Acquisition	596.66	0.00
810	Dues and Fees	1,218.34	2,300.06
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	39,607.69	25,993.88
5XX	Other Purchased Services	30.63	0.00
6XX	Supplies and Materials	416.10	612.25
25XX	Support Services - Business		
1XX	Personal Services - Salaries	13,738.38	14,978.40
2XX	Personal Services - Employee Benefits	12,000.00	12,000.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0137-433576390000

08 Chouteau County 0137 Big Sandy Elem

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				
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	42,616.25	42,597.29
		3XX	Purchased Professional and Technical Services	292.50	275.00
		4XX	Purchased Property Services	43,765.35	52,106.53
		5XX	Other Purchased Services	4,513.08	4,059.50
		6XX	Supplies and Materials	7,308.67	15,179.58
		7XX	Property and Equipment Acquisition	2,737.07	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	36,300.49	26,360.62
		5XX	Other Purchased Services	54.33	608.40
		6XX	Supplies and Materials	2,254.91	1,201.02
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	1,623.71	1,622.88
310	Agriculture				
	1XXX	Instruction			
		5XX	Other Purchased Services	85.78	0.00
		6XX	Supplies and Materials	961.22	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		6XX	Supplies and Materials	0.00	106.13
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	1,274.43	1,510.51
		5XX	Other Purchased Services	2,411.73	2,461.08
		6XX	Supplies and Materials	275.99	22.10
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	7,655.39	7,511.25
		5XX	Other Purchased Services	2,638.88	2,092.61
		6XX	Supplies and Materials	353.95	374.90
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	3,670.28	1,056.71
		6XX	Supplies and Materials	19,657.70	21,226.26



Trustees' Financial Summary

FY2002-03

Submit ID: 0137-433576390000

08 Chouteau County
0137 Big Sandy Elem

01 - General Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	605,030.68	633,284.13
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Schedule of Changes Worksheet

Beginning Fund Balance	93,706.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	606,843.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	633,284.13	(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)	67,265.85	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0137-433576390000

08 Chouteau County
0137 Big Sandy Elem

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	36,256.66	39,037.81
1190	Penalties and Interest on Taxes	113.46	231.14
1510	Interest Earnings	912.11	788.10
2220	County On-Schedule Trans Reimb	30,304.71	35,123.52
3210	State On-Schedule Trans Reimb	30,326.47	31,395.83
3440	State HB20/SB417 Prop Tax Reimb	2,374.06	2,058.42
3444	State School Block Grant	4,465.02	4,351.51
3460	Montana Oil and Gas Tax	663.40	463.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		105,415.89	113,450.16

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		
1XX	Personal Services - Salaries	34,186.04	28,598.05
2XX	Personal Services - Employee Benefits	10,000.00	10,000.00
4XX	Purchased Property Services	8,786.49	10,025.88
5XX	Other Purchased Services	32,849.92	37,566.94
6XX	Supplies and Materials	4,079.55	5,236.29
7XX	Property and Equipment Acquisition	399.08	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		90,301.08	91,427.16



Trustees' Financial Summary

FY2002-03

Submit ID: 0137-433576390000

08 Chouteau County
0137 Big Sandy Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					48,353.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					113,450.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					91,427.16	(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)					70,376.58	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0137-433576390000

08 Chouteau County
0137 Big Sandy Elem

11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	27,644.99	31,876.86
1190	Penalties and Interest on Taxes	88.70	179.28
1510	Interest Earnings	3,727.86	1,697.21
3440	State HB20/SB417 Prop Tax Reimb	1,806.74	1,686.67
3444	State School Block Grant	3,264.23	3,181.24
3460	Montana Oil and Gas Tax	448.57	331.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>36,981.09</u>	<u>38,953.16</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	0.00	31,245.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>31,245.90</u>

Schedule of Changes Worksheet

Beginning Fund Balance				117,021.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				38,953.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				31,245.90	(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)				124,729.03	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0137-433576390000

08 Chouteau County
0137 Big Sandy 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	86.41	63.15
1611 National School Lunch Program	26,459.83	25,688.29
1632 Daily Adult Sales	408.00	174.00
3220 State Food Services Match	417.36	0.00
4550 Federal Child Nutrition	17,789.86	19,307.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	45,161.46	45,232.90

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	24,854.97	30,108.77
4XX Purchased Property Services	394.00	1,647.50
5XX Other Purchased Services	1,961.56	2,130.99
6XX Supplies and Materials	14,789.97	13,279.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	42,000.50	47,166.75



Trustees' Financial Summary

FY2002-03

Submit ID: 0137-433576390000

08 Chouteau County
0137 Big Sandy Elem

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance					5,337.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					45,232.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					47,166.75	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,403.44	(5)

Trustees' Financial Summary

FY2002-03

Submit ID: 0137-433576390000

08 Chouteau County 0137 Big Sandy Elem

14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	2,967.68	1,275.34
2240	County Retirement Distribution	69,854.03	68,390.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>72,821.71</u>	<u>69,665.78</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	39,573.02	41,064.51
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	2,807.71	1,335.86
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	5,742.55	3,679.98
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	1,965.64	2,153.28
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	5,257.11	5,103.71
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	4,909.75	4,071.81
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	4,939.62	3,903.14
291	Federal Title I Grant - Educationally Deprived/Compensat		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	1,464.90	0.00
299	Miscellaneous OPI and Non-OPI Federal Grants/Loans		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	373.42	0.00
465	Federal Miscellaneous Grants from OPI		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	1,268.80
710	School Sponsored Extracurricular Activities		
34XX	Extracurricular - Activities		
	2XX Personal Services - Employee Benefits	179.99	217.07



Trustees' Financial Summary

FY2002-03

Submit ID: 0137-433576390000

**08 Chouteau County
0137 Big Sandy Elem**

14 - Retirement Fund

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

PRC Program Function Object	2002 Value	2003 Value
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	669.67	745.50
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	3,474.74	3,797.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>71,358.12</u>	<u>67,341.56</u>

Schedule of Changes Worksheet

Beginning Fund Balance	70,859.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	69,665.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	67,341.56	(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)	73,183.78	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0137-433576390000

08 Chouteau County
0137 Big Sandy Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
004 Resource Transfers Dist/Coops	
5710 Special Education Resources Transferred from Other School Districts or Coops	4,000.00
005 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	29,220.41
006 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	1,790.81
113 Title I Part A	
4200 Title I, Part A, Improving Basic Programs	6,115.20
116 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	2,400.00
117 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	12,143.81
118 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	11,856.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	67,526.29

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

PRC Program Function Object	2003 Value
004 Resource Transfers Dist/Coops	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
1XX Personal Services - Salaries	3,494.45
2XX Personal Services - Employee Benefits	505.55
004 Subtotal	4,000.00
005 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	9,446.87
2XX Personal Services - Employee Benefits	655.42
6XX Supplies and Materials	19,118.12
005 Subtotal	29,220.41



Trustees' Financial Summary

FY2002-03

Submit ID: 0137-433576390000

08 Chouteau County
0137 Big Sandy Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
006 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	1,790.81
113 Title I Part A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
4XX Purchased Property Services	700.00
6XX Supplies and Materials	5,415.20
	6,115.20
113 Subtotal	6,115.20
116 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
3XX Purchased Professional and Technical Services	515.00
6XX Supplies and Materials	1,885.00
	2,400.00
116 Subtotal	2,400.00
117 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	6,282.43
6XX Supplies and Materials	5,861.38
	12,143.81
117 Subtotal	12,143.81
118 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	8,554.37
2XX Personal Services - Employee Benefits	1,317.77
5XX Other Purchased Services	1,004.85
6XX Supplies and Materials	979.07
	11,856.06
118 Subtotal	11,856.06



Trustees' Financial Summary

FY2002-03

Submit ID: 0137-433576390000

08 Chouteau County
0137 Big Sandy Elem

15 - Miscellaneous Programs Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	67,526.29
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Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	67,526.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	67,526.29	(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)	0.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
004 Resource Transfers Dist/Coops	4,000.00	4000.00	.00
005 Title I, Part A, Improving Basic Programs	29,220.41	29220.41	.00
006 Title V, Part A, Innovative Programs	1,790.81	1790.81	.00
113 Title I Part A	6,115.20	6115.20	.00
116 Title IV, Part A, Safe & Drug-Free	2,400.00	2400.00	.00
117 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	12,143.81	12143.81	.00
118 Title II, Part A, Teacher/Principal Train/Recruit	11,856.06	11856.06	.00
Total	67,526.29	67,526.29	.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0137-433576390000

08 Chouteau County
0137 Big Sandy Elem

29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
3282 State Flexibility Fund Allocation	0.00	3,694.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	3,694.42

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,694.42	(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)		3,694.42 (5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0137-433576390000

08 Chouteau County
0137 Big Sandy Elem

50 - Debt Service Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	50,354.91	55,194.01
1190	Penalties and Interest on Taxes	198.39	419.26
1510	Interest Earnings	700.07	245.85
3440	State HB20/SB417 Prop Tax Reimb	3,285.25	2,896.20
3444	State School Block Grant	7,511.80	7,320.83
3460	Montana Oil and Gas Tax	1,030.70	672.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		63,081.12	66,748.62

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	55,000.00	60,000.00
	850 Interest on Debt	11,925.02	8,281.26
	860 Agent Fees/Issuance Costs	375.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		67,300.02	68,281.26



Trustees' Financial Summary

FY2002-03

Submit ID: 0137-433576390000

08 Chouteau County
0137 Big Sandy Elem

50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance						-256.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						66,748.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						68,281.26	(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)						-1,789.42	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0137-433576390000

**08 Chouteau County
0137 Big Sandy Elem**

Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	26,207.30	36,955.47
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0137-433576390000

08 Chouteau County
0137 Big Sandy Elem

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	14,754.68
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	14,754.68

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,917.82
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	21,246.60
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	29,792.92
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

FY2002-03

Submit ID: 0137-433576390000

08 Chouteau County 0137 Big Sandy Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	26,360.62	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	608.40	0.00	0.00	0.00	
280	1XXX	6XX	1,201.02	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	1,622.88	0.00	0.00	0.00	
Totals			29,792.92	0.00	0.00	0.00	29,792.92



Trustees' Financial Summary

FY2002-03

Submit ID: 0137-433576390000

08 Chouteau County

0137 Big Sandy Elem

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.*