



Trustees' Financial Summary

FY2002-03

Submit ID: 0138-765208330000

08 Chouteau County
0138 Big Sandy 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 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.



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PRC	Title	Project Type	Project Number	CFDA #
109	Vo Ed Agriculture	STATE	0801388103BG	State
110	Vo Ed State Agriculture	STATE	00-81-0805-01-067	State
112	School Renovation, IDEA, Technology	FEDERAL	CFDA84.352	84.352

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	125,139.05	61,322.46	137,259.13	
02	Taxes Receivable - Real and Personal (120-149)	26,593.24	3,809.34	3,737.37	
03	Taxes Receivable - Protested (150-159)	9.23	1.65	1.09	
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	151,741.52	65,133.45	140,997.59	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	26,602.47	3,810.99	3,738.46	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	26,602.47	3,810.99	3,738.46	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	125,139.05	61,322.46	137,259.13	
52	TOTAL FUND BALANCE/EQUITY	125,139.05	61,322.46	137,259.13	
53	TOTAL LIABILITIES AND FUND BALANCE	151,741.52	65,133.45	140,997.59	

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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		62,457.43	.02	7,151.42
02	Taxes Receivable - Real and Personal (120-149)				302.50
03	Taxes Receivable - Protested (150-159)				.09
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		62,457.43	.02	7,454.01
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			.02	302.59
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			.02	302.59
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		62,457.43		7,151.42
52	TOTAL FUND BALANCE/EQUITY		62,457.43		7,151.42
53	TOTAL LIABILITIES AND FUND BALANCE		62,457.43	.02	7,454.01

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	212.83			
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)	1,600.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,812.83			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,600.00			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,600.00			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	212.83			
52	TOTAL FUND BALANCE/EQUITY	212.83			
53	TOTAL LIABILITIES AND FUND BALANCE	1,812.83			

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

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		2,061.95	2,362.92	
02	Taxes Receivable - Real and Personal (120-149)			6,456.87	
03	Taxes Receivable - Protested (150-159)			1.26	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		2,061.95	8,821.05	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			6,458.13	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			6,458.13	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		2,061.95	2,362.92	
52	TOTAL FUND BALANCE/EQUITY		2,061.95	2,362.92	
53	TOTAL LIABILITIES AND FUND BALANCE		2,061.95	8,821.05	

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

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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			57,983.55	
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			57,983.55	
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)			57,983.55	
52	TOTAL FUND BALANCE/EQUITY			57,983.55	
53	TOTAL LIABILITIES AND FUND BALANCE			57,983.55	



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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

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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
10	Land and Land Improvements (311-322)			100,328.50	
11	Buildings and Building Improvements (331 & 332)			3,865,436.50	
12	Machinery and Equipment (341 & 342)			594,522.87	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				2,362.92
15	Amounts to be Provided (404-406)				84,887.75
20	TOTAL ASSETS AND OTHER DEBITS			4,560,287.87	87,250.67
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)				45,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				42,250.67
35	TOTAL LIABILITIES				87,250.67
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			4,560,287.87	
52	TOTAL FUND BALANCE/EQUITY			4,560,287.87	
53	TOTAL LIABILITIES AND FUND BALANCE			4,560,287.87	87,250.67



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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	203,806.15	215,836.20
1190	Penalties and Interest on Taxes	931.40	1,824.46
1510	Interest Earnings	7,066.07	2,852.67
3110	Direct State Aid	291,661.02	269,454.51
3115	State Spec Ed Allowable Cost Pymt to Districts	17,901.67	16,267.49
3120	State Guaranteed Tax Base Aid	0.00	2,936.64
3440	State HB20/SB417 Prop Tax Reimb	12,545.75	10,837.53
3444	State School Block Grant	44,146.21	43,023.90
3460	Montana Oil and Gas Tax	50,190.58	34,082.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		628,248.85	597,115.67

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	236,702.39	222,967.41
2XX	Personal Services - Employee Benefits	35,212.67	49,360.41
4XX	Purchased Property Services	2,056.22	3,517.57
5XX	Other Purchased Services	2,359.91	3,813.84
6XX	Supplies and Materials	15,000.31	24,709.26
7XX	Property and Equipment Acquisition	3,438.51	0.00
810	Dues and Fees	0.00	2,721.54
8XX	Other Expenditures	1,839.73	0.00
221X	Improvement of Instruction Services		
6XX	Supplies and Materials	7,464.35	12,125.85
7XX	Property and Equipment Acquisition	1,101.00	0.00
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	19,039.78	17,933.32
3XX	Purchased Professional and Technical Services	1,925.00	1,618.91
5XX	Other Purchased Services	1,371.35	2,729.13
6XX	Supplies and Materials	3,524.91	4,871.51
7XX	Property and Equipment Acquisition	1,193.34	0.00
810	Dues and Fees	0.00	2,711.20
8XX	Other Expenditures	1,312.43	0.00
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	44,964.14	46,249.67
5XX	Other Purchased Services	30.62	0.00
6XX	Supplies and Materials	922.07	1,242.56



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01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	12,681.58	9,985.60
		2XX	Personal Services - Employee Benefits	5,000.00	5,000.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	24,112.40	33,647.90
		3XX	Purchased Professional and Technical Services	162.50	110.00
		4XX	Purchased Property Services	42,836.97	69,237.10
		5XX	Other Purchased Services	2,580.30	4,194.55
		6XX	Supplies and Materials	17,615.26	22,361.35
		7XX	Property and Equipment Acquisition	6,749.48	6,300.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	33,731.16	31,542.23
		5XX	Other Purchased Services	923.23	505.28
		6XX	Supplies and Materials	2,152.43	1,502.92
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	1,103.61	997.67
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		5XX	Other Purchased Services	0.00	432.13
		6XX	Supplies and Materials	0.00	4,667.44
3XX	Undistributed Vocational Education Programs				
	1XXX	Instruction			
		5XX	Other Purchased Services	1,598.03	0.00
		6XX	Supplies and Materials	4,254.21	0.00
		7XX	Property and Equipment Acquisition	1,168.91	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	14,567.69	13,215.03
		5XX	Other Purchased Services	9,784.86	8,242.41
		6XX	Supplies and Materials	146.66	0.00
		810	Dues and Fees	1,318.50	999.10
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	25,910.48	28,498.66
		5XX	Other Purchased Services	5,728.08	13,997.10
		6XX	Supplies and Materials	8,100.92	6,243.43
		810	Dues and Fees	1,800.00	1,822.10



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01 - General Fund

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

PRC Program Function Object	2002 Value	2003 Value
720 School Sponsored Athletics		
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	2,014.50	4,084.31
6XX Supplies and Materials	6,714.02	4,015.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	612,214.51	668,173.93

Schedule of Changes Worksheet

Beginning Fund Balance	196,197.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	597,115.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	668,173.93	(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)	125,139.05	(5)



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10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	38,424.67	30,067.60
1190	Penalties and Interest on Taxes	131.38	265.84
1510	Interest Earnings	1,685.53	1,010.65
2220	County On-Schedule Trans Reimb	25,388.23	22,526.71
3210	State On-Schedule Trans Reimb	15,841.10	14,059.44
3440	State HB20/SB417 Prop Tax Reimb	2,381.98	1,487.55
3444	State School Block Grant	5,707.55	5,562.45
3460	Montana Oil and Gas Tax	7,002.10	6,029.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>96,562.54</u>	<u>81,010.21</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		
1XX	Personal Services - Salaries	0.00	25,403.79
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	30,850.07	0.00
2XX	Personal Services - Employee Benefits	7,000.00	8,219.52
4XX	Purchased Property Services	10,358.50	11,406.76
5XX	Other Purchased Services	28,402.56	28,337.12
6XX	Supplies and Materials	6,063.28	5,519.49
7XX	Property and Equipment Acquisition	399.07	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>83,073.48</u>	<u>78,886.68</u>



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						59,198.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						81,010.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						78,886.68	(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)						61,322.46	(5)



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11 - Bus Depreciation Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	27,402.10	32,127.52
1190 Penalties and Interest on Taxes	82.09	164.72
1510 Interest Earnings	4,236.90	2,128.02
3440 State HB20/SB417 Prop Tax Reimb	1,703.29	1,653.84
3444 State School Block Grant	3,292.63	3,208.92
3460 Montana Oil and Gas Tax	4,457.78	3,991.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	41,174.79	43,274.78

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	0.00	31,245.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	31,245.90

Schedule of Changes Worksheet

Beginning Fund Balance	125,230.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	43,274.78	(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)	137,259.13	(5)



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14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	2,540.91	1,078.23
2240	County Retirement Distribution	59,203.11	58,218.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>61,744.02</u>	<u>59,296.38</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	32,711.26	30,533.15
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	2,853.75	2,689.19
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	6,407.33	6,734.50
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	1,821.36	1,435.52
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	2,956.53	4,258.82
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	3,463.22	2,666.26
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	4,803.15	4,571.60
399	Miscellaneous Federal Vocational Education Grants		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	391.04	0.00
610	Adult Continuing Education Programs		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	293.70	0.00
650	Adult Basic Education/GED Programs		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	302.96
710	School Sponsored Extracurricular Activities		
34XX	Extracurricular - Activities		
	2XX Personal Services - Employee Benefits	1,573.39	1,522.92



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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	2,774.43	3,080.97
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	209.96	324.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	60,259.12	58,120.74

Schedule of Changes Worksheet

Beginning Fund Balance	61,281.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	59,296.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	58,120.74	(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)	62,457.43	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
109 Vo Ed Agriculture	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	4,034.00
110 Vo Ed State Agriculture	
3290 State - Other State Grants	2,341.96
112 School Renovation, IDEA, Technology	
4650 Federal Miscellaneous Grants from OPI	45,346.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	51,721.96

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

PRC Program Function Object	2003 Value
109 Vo Ed Agriculture	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	4,034.00
110 Vo Ed State Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	2,341.96
112 School Renovation, IDEA, Technology	
452 Carl Perkins (Federal Vo-Ed) - Competitive	
1XXX Instruction	
4XX Purchased Property Services	45,346.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 51,721.96



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					51,721.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					51,721.96	(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
109 Vo Ed Agriculture	4,034.00	4034.00	.00
110 Vo Ed State Agriculture	2,341.96	2341.96	.00
112 School Renovation, IDEA, Technology	45,346.00	45346.00	.00
Total	<u>51,721.96</u>	<u>51,721.96</u>	<u>.00</u>



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17 - Adult Education Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	1,896.93	2,596.70
1190 Penalties and Interest on Taxes	8.00	14.48
1340 Fees for Adult Education	142.00	150.00
1510 Interest Earnings	279.22	129.20
1900 Other Revenue from Local Sources	16.15	0.00
3440 State HB20/SB417 Prop Tax Reimb	104.12	133.62
3444 State School Block Grant	427.59	416.72
3460 Montana Oil and Gas Tax	470.78	313.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,344.79	3,753.74

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

PRC Program Function Object	2002 Value	2003 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	2,730.00	2,838.00
2XX Personal Services - Employee Benefits	53.95	49.50
5XX Other Purchased Services	188.78	414.64
6XX Supplies and Materials	63.40	284.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,036.13	3,586.54



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17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance					6,984.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,753.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,586.54	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,151.42	(5)



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18 - Traffic Education Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	84.34	10.68
3260 State Driver's Education Reimbursement	1,390.26	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,474.60	10.68

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	0.00	333.50
4XX Purchased Property Services	115.25	1,859.66
6XX Supplies and Materials	127.00	145.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	242.25	2,338.92

Schedule of Changes Worksheet

Beginning Fund Balance	2,541.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,338.92	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	212.83	(5)



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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	2,061.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	2,061.95

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,061.95	(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)	2,061.95	(5)



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50 - Debt Service Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	28,345.71	34,134.29
1190 Penalties and Interest on Taxes	115.84	235.10
1510 Interest Earnings	606.21	224.36
3440 State HB20/SB417 Prop Tax Reimb	1,762.88	1,742.91
3444 State School Block Grant	3,935.93	3,835.87
3460 Montana Oil and Gas Tax	5,961.13	4,698.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	40,727.70	44,870.81

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Intere		
840 Principal On Debt	35,000.00	40,000.00
850 Interest on Debt	7,950.02	5,631.26
860 Agent Fees/Issuance Costs	275.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	43,225.02	45,631.26



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50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance						3,123.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						44,870.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						45,631.26	(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)						2,362.92	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1700 Student Extracurricular Activity Receipts	102,014.22	0.00
1XXX Revenues from Student Activities	0.00	115,082.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	102,014.22	115,082.42

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	98,931.91	109,264.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	98,931.91	109,264.27

Schedule of Changes Worksheet

Beginning Fund Balance	52,165.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	115,082.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	109,264.27	(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)	57,983.55	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	21,686.05	32,967.94
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	6,300.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	9,070.50
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	9,070.50

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,023.25
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	13,061.44
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	34,548.10
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.



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	31,542.23	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	505.28	0.00	0.00	0.00	
280	1XXX	6XX	1,502.92	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	997.67	0.00	0.00	0.00	
Totals			34,548.10	0.00	0.00	0.00	34,548.10



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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.*