



Trustees' Financial Summary

FY2002-03

Submit ID: 0146-804259260000

08 Chouteau County
0146 Highwood 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 Terry Johnson

Phone #: (406) 733-2081

(Signature)

(Date)

Chair, Board of Trustees Rudi Birgenheier

(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 #
019	Cisco	STATE	2001	
031	Rural Education Achievement Program	FEDERAL	S358A020195	84.358A
910	Budget Amendment			

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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)	70,510.79	14,835.59	94,387.16	
02	Taxes Receivable - Real and Personal (120-149)	22,065.23	1,367.38	1,997.81	
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	92,576.02	16,202.97	96,384.97	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	22,065.23	1,367.38	1,997.81	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	22,065.23	1,367.38	1,997.81	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	70,510.79	14,835.59	94,387.16	
52	TOTAL FUND BALANCE/EQUITY	70,510.79	14,835.59	94,387.16	
53	TOTAL LIABILITIES AND FUND BALANCE	92,576.02	16,202.97	96,384.97	

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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)		30,638.05	1,213.50	3,669.73
02	Taxes Receivable - Real and Personal (120-149)				8.42
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		30,638.05	1,213.50	3,678.15
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				8.42
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				8.42
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		30,638.05	1,213.50	3,669.73
52	TOTAL FUND BALANCE/EQUITY		30,638.05	1,213.50	3,669.73
53	TOTAL LIABILITIES AND FUND BALANCE		30,638.05	1,213.50	3,678.15

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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)	59.45			
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)	1,300.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,359.45			
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)	1,359.45			
52	TOTAL FUND BALANCE/EQUITY	1,359.45			
53	TOTAL LIABILITIES AND FUND BALANCE	1,359.45			

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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)	4,493.51	1,406.48	2,168.96	
02	Taxes Receivable - Real and Personal (120-149)	1,396.21		1,738.14	
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	5,889.72	1,406.48	3,907.10	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,396.21		1,738.14	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,396.21		1,738.14	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	4,493.51	1,406.48	2,168.96	
52	TOTAL FUND BALANCE/EQUITY	4,493.51	1,406.48	2,168.96	
53	TOTAL LIABILITIES AND FUND BALANCE	5,889.72	1,406.48	3,907.10	



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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)		700.12	18,538.43	
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		700.12	18,538.43	
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)		700.12	18,538.43	
52	TOTAL FUND BALANCE/EQUITY		700.12	18,538.43	
53	TOTAL LIABILITIES AND FUND BALANCE		700.12	18,538.43	



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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)		30,953.28		
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		30,953.28		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		30,953.28		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		30,953.28		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		30,953.28		



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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)			7,968.00	
11	Buildings and Building Improvements (331 & 332)			77,888.00	
12	Machinery and Equipment (341 & 342)			174,382.00	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				2,168.96
15	Amounts to be Provided (404-406)				8,186.04
20	TOTAL ASSETS AND OTHER DEBITS			260,238.00	10,355.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				10,355.00
35	TOTAL LIABILITIES				10,355.00
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			260,238.00	
52	TOTAL FUND BALANCE/EQUITY			260,238.00	
53	TOTAL LIABILITIES AND FUND BALANCE			260,238.00	10,355.00



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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	123,674.57	143,295.45
1190	Penalties and Interest on Taxes	1,003.78	1,933.18
1510	Interest Earnings	1,942.65	645.62
1900	Other Revenue from Local Sources	1,400.00	1,925.00
3110	Direct State Aid	191,811.50	186,150.24
3115	State Spec Ed Allowable Cost Pymt to Districts	6,204.33	5,716.71
3120	State Guaranteed Tax Base Aid	64,246.40	69,359.31
3440	State HB20/SB417 Prop Tax Reimb	6,807.42	5,296.56
3444	State School Block Grant	18,478.83	18,009.05
6100	Material Prior Period Revenue Adjustments	6.50	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		415,575.98	432,331.12

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	151,045.12	156,027.12
2XX	Personal Services - Employee Benefits	28,965.84	29,714.35
3XX	Purchased Professional and Technical Services	6,961.00	6,777.24
5XX	Other Purchased Services	1,072.21	1,399.95
6XX	Supplies and Materials	14,512.58	12,091.70
8XX	Other Expenditures	604.20	0.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	7,000.00	7,000.00
2XX	Personal Services - Employee Benefits	23.38	24.47
6XX	Supplies and Materials	3,928.81	3,419.17
8XX	Other Expenditures	404.80	214.88
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	42,231.77	44,597.68
2XX	Personal Services - Employee Benefits	9,422.73	10,340.75
3XX	Purchased Professional and Technical Services	3,771.83	1,957.75
5XX	Other Purchased Services	4,538.80	4,138.62
6XX	Supplies and Materials	1,182.74	784.60
8XX	Other Expenditures	3,650.37	2,708.96
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	20,481.39	20,928.05
2XX	Personal Services - Employee Benefits	3,837.04	3,110.29
3XX	Purchased Professional and Technical Services	2,126.14	1,747.07
4XX	Purchased Property Services	23,770.87	12,362.93



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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				
	26XX	Operation and Maintenance of Plant Services			
		5XX	Other Purchased Services	3,036.00	4,095.00
		6XX	Supplies and Materials	16,180.99	8,200.96
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	5,000.00	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	9,218.56	9,950.50
		2XX	Personal Services - Employee Benefits	2,506.68	2,708.84
		3XX	Purchased Professional and Technical Services	545.46	518.79
		6XX	Supplies and Materials	1,515.68	1,160.04
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	34,936.26	34,428.25
		2XX	Personal Services - Employee Benefits	305.58	346.75
		3XX	Purchased Professional and Technical Services	1,750.00	2,102.00
		5XX	Other Purchased Services	5,752.61	6,561.62
		6XX	Supplies and Materials	5,090.43	3,949.68
		8XX	Other Expenditures	2,757.25	3,798.04
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	6,063.45	7,603.50
		2XX	Personal Services - Employee Benefits	2,505.77	2,712.93
910	Budget Amendment				
1XX	Regular Education Programs - Elementary/Secondary				
	26XX	Operation and Maintenance of Plant Services			
		7XX	Property and Equipment Acquisition	0.00	8,696.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>426,696.34</u>	<u>416,179.07</u>



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01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					54,358.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					432,331.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					416,179.07	(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)					70,510.79	(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	6,460.68	8,477.69
1190	Penalties and Interest on Taxes	61.69	110.71
1510	Interest Earnings	531.78	253.87
1900	Other Revenue from Local Sources	0.00	385.00
2220	County On-Schedule Trans Reimb	8,800.40	8,800.40
3210	State On-Schedule Trans Reimb	8,000.36	7,884.35
3440	State HB20/SB417 Prop Tax Reimb	340.71	315.28
3444	State School Block Grant	1,195.12	1,164.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>25,390.74</u>	<u>27,392.04</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	3,191.89	2,690.35
2XX	Personal Services - Employee Benefits	10.53	9.37
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	14,321.94	14,437.87
2XX	Personal Services - Employee Benefits	588.87	628.40
3XX	Purchased Professional and Technical Services	104.00	107.00
4XX	Purchased Property Services	1,689.08	2,379.38
5XX	Other Purchased Services	3,257.02	3,219.70
6XX	Supplies and Materials	3,830.88	4,323.71
8XX	Other Expenditures	150.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>27,144.21</u>	<u>27,795.78</u>



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						15,239.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						27,392.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						27,795.78	(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)						14,835.59	(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	12,318.56	14,778.20
1190 Penalties and Interest on Taxes	42.71	111.59
1510 Interest Earnings	2,856.22	1,608.53
3440 State HB20/SB417 Prop Tax Reimb	696.36	558.40
3444 State School Block Grant	663.13	646.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16,576.98	17,702.99

Schedule of Changes Worksheet

Beginning Fund Balance					76,684.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					17,702.99	(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)					94,387.16	(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	1,333.93	482.79
2240 County Retirement Distribution	34,700.38	48,087.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	36,034.31	48,569.83

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	22,414.96	23,872.77
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	1,065.40	0.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	0.00	1,065.58
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	6,612.00	6,883.80
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	2,760.28	2,957.07
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,963.25	1,973.52
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,395.48	1,512.35
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	4,780.02	4,736.62
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	567.56	771.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	41,558.95	43,773.31



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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						25,841.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						48,569.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						43,773.31	(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)						30,638.05	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
031 Rural Education Achievement Program	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	7,207.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,207.62

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

PRC Program Function Object	2003 Value
031 Rural Education Achievement Program	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	3,000.00
2XX Personal Services - Employee Benefits	232.50
3XX Purchased Professional and Technical Services	2,506.50
6XX Supplies and Materials	890.52
8XX Other Expenditures	360.60
031 Subtotal	6,990.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 6,990.12



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					996.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,207.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,990.12	(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)					1,213.50	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
019 Cisco	0.00	0.00	.00
031 Rural Education Achievement Program	7,207.62	6990.12	217.50
910 Budget Amendment	0.00	8696.59	-8696.59
910 Budget Amendment	0.00	0.00	.00
Total	<u>7,207.62</u>	<u>15,686.71</u>	<u>-8,479.09</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	13.29	7.36
1190 Penalties and Interest on Taxes	3.98	3.18
1510 Interest Earnings	159.71	45.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	176.98	55.66

Schedule of Changes Worksheet

Beginning Fund Balance	3,614.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	55.66	(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)	3,669.73	(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	70.05	9.99
1982 Summer Session - Driver's Education Fees	0.00	2,550.00
3260 State Driver's Education Reimbursement	0.00	1,300.00
6100 Material Prior Period Revenue Adjustments	-8.83	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	61.22	3,859.99

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	3,510.92
2XX Personal Services - Employee Benefits	0.00	12.04
4XX Purchased Property Services	600.00	602.79
6XX Supplies and Materials	43.96	219.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	643.96	4,345.20

Schedule of Changes Worksheet

Beginning Fund Balance	1,844.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,859.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,345.20	(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)	1,359.45	(5)



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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	13,303.70
1190 Penalties and Interest on Taxes	0.00	7.53
1510 Interest Earnings	140.41	12.15
3281 State Technology Aid	89.27	0.00
3440 State HB20/SB417 Prop Tax Reimb	0.00	554.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	229.68	13,878.24

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	12,585.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	12,585.00

Schedule of Changes Worksheet

Beginning Fund Balance	3,200.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,878.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,585.00	(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)	4,493.51	(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	2.08
3282 State Flexibility Fund Allocation	0.00	1,404.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	1,406.48

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,406.48	(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)	1,406.48	(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	7,316.11	9,138.44
1190	Penalties and Interest on Taxes	102.65	178.53
1510	Interest Earnings	254.66	68.31
3440	State HB20/SB417 Prop Tax Reimb	382.41	326.53
3444	State School Block Grant	2,211.98	2,155.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>10,267.81</u>	<u>11,867.56</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	10,000.00	10,000.00
	850 Interest on Debt	980.00	500.00
	860 Agent Fees/Issuance Costs	575.00	575.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>11,555.00</u>	<u>11,075.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				1,376.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				11,867.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				11,075.00	(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)				2,168.96	(5)



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60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
5200 Sale or Compensation for Loss of Assets	0.00	39,410.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	39,410.25

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		
7XX Property and Equipment Acquisition	0.00	39,410.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	39,410.25

Schedule of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		39,410.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		39,410.25	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			0.00 (5)



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82 - Interlocal Agreement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	50.16	17.78
1900 Other Revenue from Local Sources	250.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	300.16	17.78

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	0.00	108.72
8XX Other Expenditures	0.00	165.00
26XX Operation and Maintenance of Plant Services		
5XX Other Purchased Services	109.98	0.00
8XX Other Expenditures	165.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	274.98	273.72

Schedule of Changes Worksheet

Beginning Fund Balance	956.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	273.72	(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)	700.12	(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	73,067.37	80,190.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	73,067.37	80,190.78

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	76,964.20	77,862.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	76,964.20	77,862.80

Schedule of Changes Worksheet

Beginning Fund Balance	16,210.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	80,190.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	77,862.80	(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)	18,538.43	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	5,236.65	8,242.50
XX	XXX 4XXX	710 Land	5,000.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	4,716.66
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	4,716.66

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,572.09
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	6,791.95
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	14,338.17
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	9,950.50	0.00	0.00	0.00	
280	1XXX	2XX	2,708.84	0.00	0.00	0.00	
280	1XXX	3XX	518.79	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	1,160.04	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	0.00	0.00	0.00	0.00	
Totals			14,338.17	0.00	0.00	0.00	14,338.17



Trustees' Financial Summary

FY2002-03

Submit ID: 0146-804259260000

08 Chouteau County

0146 Highwood H S

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.*