



Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County

**** Recalculated ****

0172 Miles City 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 Lenore Bricco

Phone #: (406) 234-3840

(Signature)

(Date)

Chair, Board of Trustees Kristi Stein

(Signature)

(Date)

County Superintendent Ellen Zook

(Signature)

(Date)

Software

Accounting Package: Computer Software Associates

For FY03 did the district employ a certified special education director? Yes

As reported on Annual Data Collection (ADC), the district employs 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. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

Electronic filers are not required to send the cover page to OPI.

Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County

**** Recalculated ****

0172 Miles City Elem

PRC	Title	Project Type	Project Number	CFDA #
003	Title I, Part A, Improving Basic Programs	FEDERAL	0901723103	84.010A
004	Agg of Reim/Indirect	LOCAL	local	Local
005	WMS/US BANK SUMMER SCHOOL	LOCAL		
009	STOCKMAN BANK ABC	LOCAL		
041	Reverse Main Streaming	LOCAL		
103	IDEA, Part B, Children w/Disabilities	FEDERAL	0901727703	84.027
115	DEAP	LOCAL		
203	IDEA-Preschool Section 619	FEDERAL	0901727903	84.173A
275	Title I Part A	FEDERAL	0901723102	84.010A
303	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0901721403	84.367
403	Title V, Part A, Innovative Programs	FEDERAL	0901723903	84.298
503	TITLE IV, SAFE & DRUG FREE SCHOOLS	FEDERAL	0901721603	84.186
513	EXXON AWARD	LOCAL		
600	Title IV, Part A, Safe & Drug-Free	FEDERAL	FY2003	84.186A
603	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	0901729903	84.358
701	SPECIAL EDUCATION TUITION FUND	LOCAL	LOCAL	LOCAL
703	Gifted & Talented	STATE	0901721304	State
803	Title II, Part D, Ed Technology	FEDERAL	0901726003	84.318
852	STATE MEDICAID MONIES	FEDERAL	LOCAL-	00

Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County
0172 Miles City Elem

**** Recalculated ****

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)	487,953.32	23,398.53	70,928.37	73,936.70
02	Taxes Receivable - Real and Personal (120-149)	99,506.74	1,508.20	896.33	
03	Taxes Receivable - Protested (150-159)	26,944.83	408.15	284.68	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	92,103.41			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	706,508.30	25,314.88	72,109.38	73,936.70
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	18,057.84	411.60		
25	Deferred Revenue (680)	126,451.57	1,916.35	1,181.01	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	144,509.41	2,327.95	1,181.01	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	92,103.41			
37	Reserve for Encumbrances (953)	16,867.25	28.82		
48	Fund Balance for Budget (961-970)	453,028.23	22,958.11	70,928.37	73,936.70
52	TOTAL FUND BALANCE/EQUITY	561,998.89	22,986.93	70,928.37	73,936.70
53	TOTAL LIABILITIES AND FUND BALANCE	706,508.30	25,314.88	72,109.38	73,936.70

Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County
0172 Miles City Elem

**** Recalculated ****

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)	12,830.14	130,785.15	55,306.45	
02	Taxes Receivable - Real and Personal (120-149)	10.77			
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	12,840.91	130,785.15	55,306.45	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		3,076.83	571.86	
25	Deferred Revenue (680)	10.77		19,958.19	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	10.77	3,076.83	20,530.05	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			4,201.63	
48	Fund Balance for Budget (961-970)	12,830.14	127,708.32	30,574.77	
52	TOTAL FUND BALANCE/EQUITY	12,830.14	127,708.32	34,776.40	
53	TOTAL LIABILITIES AND FUND BALANCE	12,840.91	130,785.15	55,306.45	

Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County
0172 Miles City Elem

**** Recalculated ****

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)			10,473.39	44,885.40
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			10,473.39	44,885.40
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)			500.00	
48	Fund Balance for Budget (961-970)			9,973.39	44,885.40
52	TOTAL FUND BALANCE/EQUITY			10,473.39	44,885.40
53	TOTAL LIABILITIES AND FUND BALANCE			10,473.39	44,885.40

Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County
0172 Miles City Elem

**** Recalculated ****

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)			6,051.67	
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			6,051.67	
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)			6,051.67	
52	TOTAL FUND BALANCE/EQUITY			6,051.67	
53	TOTAL LIABILITIES AND FUND BALANCE			6,051.67	

Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County
0172 Miles City Elem

**** Recalculated ****

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)	20,553.75	36,603.99		
02	Taxes Receivable - Real and Personal (120-149)	1,646.12			
03	Taxes Receivable - Protested (150-159)	627.24			
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	22,827.11	36,603.99		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,273.36			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,273.36			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	2,900.00			
48	Fund Balance for Budget (961-970)	17,653.75	36,603.99		
52	TOTAL FUND BALANCE/EQUITY	20,553.75	36,603.99		
53	TOTAL LIABILITIES AND FUND BALANCE	22,827.11	36,603.99		

Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County
0172 Miles City Elem

**** Recalculated ****

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)	14,319.34			
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	14,319.34			
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)	14,319.34			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	14,319.34			
53	TOTAL LIABILITIES AND FUND BALANCE	14,319.34			

Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County
0172 Miles City Elem

**** Recalculated ****

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: 0172-478379630000

09 Custer County

**** Recalculated ****

0172 Miles City 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: 0172-478379630000

09 Custer County
0172 Miles City Elem

**** Recalculated ****

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)	8,360.94		86,708.50	
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	8,360.94		86,708.50	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	1,042.00			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	7,318.94		86,708.50	
52	TOTAL FUND BALANCE/EQUITY	8,360.94		86,708.50	
53	TOTAL LIABILITIES AND FUND BALANCE	8,360.94		86,708.50	



Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County

**** Recalculated ****

0172 Miles City 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)		172,119.40		
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		172,119.40		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		172,119.40		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		172,119.40		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		172,119.40		

Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County

**** Recalculated ****

0172 Miles City 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: 0172-478379630000

09 Custer County
0172 Miles City Elem

**** Recalculated ****

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)			253,430.00	
11	Buildings and Building Improvements (331 & 332)			4,412,783.00	
12	Machinery and Equipment (341 & 342)			181,642.00	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				44,885.40
15	Amounts to be Provided (404-406)				1,303,364.48
20	TOTAL ASSETS AND OTHER DEBITS			4,847,855.00	1,348,249.88
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)				884,938.20
31	Compensated Absences Payable (760)				463,311.68
35	TOTAL LIABILITIES				1,348,249.88
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			4,847,855.00	
52	TOTAL FUND BALANCE/EQUITY			4,847,855.00	
53	TOTAL LIABILITIES AND FUND BALANCE			4,847,855.00	1,348,249.88



Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County

**** Recalculated ****

0172 Miles City Elem

01 - General Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	1,341,950.33	0.00
1111 District Levy - Real Property	0.00	1,223,050.00
1112 District Levy - Personal Property	0.00	54,526.13
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	65,085.96
1130 Tax Title and Property Sales	0.00	523.39
1190 Penalties and Interest on Taxes	15,909.70	14,717.23
1310 Individual Tuition	525.00	0.00
1320 Tuition from Schl Dists/Counties Within State	11,400.00	0.00
1510 Interest Earnings	10,550.61	10,665.67
1900 Other Revenue from Local Sources	1,443.73	3,842.12
3110 Direct State Aid	2,140,730.97	2,106,210.83
3115 State Spec Ed Allowable Cost Pymt to Districts	196,889.89	189,122.82
3120 State Guaranteed Tax Base Aid	1,032,997.84	1,038,560.40
3440 State HB20/SB417 Prop Tax Reimb	16,936.12	14,013.51
3444 State School Block Grant	317,597.16	309,523.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,086,931.35	5,029,841.07

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	2,430,500.65	2,481,620.36
2XX Personal Services - Employee Benefits	341,825.10	453,531.52
3XX Purchased Professional and Technical Services	500.00	500.00
4XX Purchased Property Services	5,255.56	9,407.54
6XX Supplies and Materials	160,659.42	129,892.05
21XX Support Services - Students		
1XX Personal Services - Salaries	131,197.84	116,167.00
2XX Personal Services - Employee Benefits	10,800.00	13,954.59
3XX Purchased Professional and Technical Services	1,000.00	1,000.00
4XX Purchased Property Services	1,207.50	1,779.61
6XX Supplies and Materials	4,877.42	4,732.64
221X Improvement of Instruction Services		
5XX Other Purchased Services	2,466.64	425.69
222X Educational Media Services		
1XX Personal Services - Salaries	146,540.93	154,503.10
2XX Personal Services - Employee Benefits	15,000.00	18,604.08
4XX Purchased Property Services	1,393.37	2,100.59
5XX Other Purchased Services	298.00	347.24



Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County

**** Recalculated ****

0172 Miles City 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				
	222X	Educational Media Services			
		6XX	Supplies and Materials	22,971.77	26,360.15
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	68,992.50	71,151.80
		2XX	Personal Services - Employee Benefits	4,811.87	10,048.80
		3XX	Purchased Professional and Technical Services	7,460.00	7,000.81
		4XX	Purchased Property Services	1,342.69	1,298.04
		5XX	Other Purchased Services	27,643.84	21,695.18
		6XX	Supplies and Materials	13,574.43	12,432.64
		810	Dues and Fees	802.40	4,752.50
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	349,602.24	349,611.21
		2XX	Personal Services - Employee Benefits	53,777.85	49,048.06
		4XX	Purchased Property Services	3,107.05	3,662.43
		5XX	Other Purchased Services	11,073.63	9,869.32
		6XX	Supplies and Materials	8,753.71	13,895.36
		810	Dues and Fees	2,434.00	1,498.13
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	87,953.79	81,426.30
		2XX	Personal Services - Employee Benefits	10,670.80	15,467.84
		3XX	Purchased Professional and Technical Services	7,972.03	6,002.04
		4XX	Purchased Property Services	3,829.58	1,352.05
		5XX	Other Purchased Services	1,366.79	663.76
		6XX	Supplies and Materials	13,590.51	2,478.61
		810	Dues and Fees	45.00	329.40
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	240,060.14	251,554.34
		2XX	Personal Services - Employee Benefits	28,200.00	37,955.63
		4XX	Purchased Property Services	186,364.81	177,278.72
		5XX	Other Purchased Services	28,991.70	42,237.45
		6XX	Supplies and Materials	37,180.04	47,581.88
		7XX	Property and Equipment Acquisition	13,623.00	0.00
	4XXX	Facilities Acquisition and Construction Services			
		4XX	Purchased Property Services	69,015.99	1,473.41
		7XX	Property and Equipment Acquisition	9,979.75	1,745.75
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	160,277.22	141,386.75
		2XX	Personal Services - Employee Benefits	29,705.90	33,318.40
		4XX	Purchased Property Services	69.90	460.02
		5XX	Other Purchased Services	757.20	298.77

Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County
0172 Miles City Elem

**** Recalculated ****

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
280	Special Education - Local and State				
	1XXX	Instruction			
		6XX	Supplies and Materials	7,212.71	2,464.54
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	37,451.36	53,306.87
		2XX	Personal Services - Employee Benefits	4,811.86	9,733.06
		3XX	Purchased Professional and Technical Services	18,161.90	37,118.76
		5XX	Other Purchased Services	379.50	0.00
		6XX	Supplies and Materials	451.34	360.76
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	21,908.00	22,868.00
		2XX	Personal Services - Employee Benefits	2,496.94	2,959.46
		4XX	Purchased Property Services	233.79	448.37
		5XX	Other Purchased Services	2,411.04	2,851.57
		6XX	Supplies and Materials	1,142.50	1,752.04
		810	Dues and Fees	200.00	119.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	1,322.58	1,407.77
		2XX	Personal Services - Employee Benefits	39.29	60.68
		4XX	Purchased Property Services	923.78	1,207.24
		5XX	Other Purchased Services	150.00	150.00
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	6,154.30	4,427.67
		2XX	Personal Services - Employee Benefits	0.00	23.32
		4XX	Purchased Property Services	930.00	930.00
		5XX	Other Purchased Services	753.39	478.73
		6XX	Supplies and Materials	997.52	1,235.46
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	2,794.01	1,655.90
		2XX	Personal Services - Employee Benefits	0.00	8.72
		6XX	Supplies and Materials	531.78	339.96
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	68,129.86	68,286.85
		2XX	Personal Services - Employee Benefits	0.00	359.62
		6XX	Supplies and Materials	2,450.45	759.25
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	20,210.56	0.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County

**** Recalculated ****

0172 Miles City Elem

01 - General Fund

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	21,726.27	13,629.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,983,499.29	5,042,844.69

Schedule of Changes Worksheet

Beginning Fund Balance	690,378.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,029,841.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,042,844.69	(3)
Increase/Decrease of Reserve for Inventories		
This Year 92,103.41 Less Last Year 93,262.37 (4a) -1,158.96		
Increase/Decrease of Reserve for Encumbrances		
This Year 16,867.25 Less Last Year 131,084.71 (4b) -114,217.46		
	-115,376.42	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	561,998.90	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County
0172 Miles City Elem

**** Recalculated ****

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	13,879.94	0.00
1111	District Levy - Real Property	0.00	20,073.93
1112	District Levy - Personal Property	0.00	843.67
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	853.86
1130	Tax Title and Property Sales	0.00	9.67
1190	Penalties and Interest on Taxes	183.26	232.41
1510	Interest Earnings	557.35	294.68
2220	County On-Schedule Trans Reimb	10,502.00	9,553.94
3210	State On-Schedule Trans Reimb	10,875.50	9,607.19
3440	State HB20/SB417 Prop Tax Reimb	171.23	230.00
3444	State School Block Grant	4,368.44	4,257.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		40,537.72	45,956.73

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	4,068.60	5,308.73
2XX	Personal Services - Employee Benefits	121.64	200.37
5XX	Other Purchased Services	1,052.50	44.38
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	29,144.96	31,213.20
2XX	Personal Services - Employee Benefits	861.36	1,177.78
4XX	Purchased Property Services	3,957.67	2,330.04
5XX	Other Purchased Services	665.00	800.00
6XX	Supplies and Materials	2,670.77	3,306.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		42,542.50	44,380.82



Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County
0172 Miles City Elem

**** Recalculated ****

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						21,382.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						45,956.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						44,380.82	(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	28.82	Less Last Year	0.00	(4b)		28.82	
						28.82	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						22,986.93	(5)

Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County
0172 Miles City Elem

**** Recalculated ****

11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	12,545.93	0.00
1111	District Levy - Real Property	0.00	13,212.30
1112	District Levy - Personal Property	0.00	579.39
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	467.24
1130	Tax Title and Property Sales	0.00	4.48
1190	Penalties and Interest on Taxes	74.35	102.78
1510	Interest Earnings	1,725.53	983.54
1900	Other Revenue from Local Sources	1,200.00	0.00
3440	State HB20/SB417 Prop Tax Reimb	162.88	151.38
3444	State School Block Grant	1,808.60	1,762.62

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

17,517.29 17,263.73

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	14,000.00	0.00

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

14,000.00 0.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County

**** Recalculated ****

0172 Miles City Elem

11 - Bus Depreciation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					53,664.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					17,263.73	(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)					70,928.37	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County

**** Recalculated ****

0172 Miles City 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	2,168.31	1,263.66
1611	National School Lunch Program	58,092.19	61,946.95
1612	School Breakfast Program	3,393.20	0.00
1623	Milk Sales	1,331.50	0.00
1632	Daily Adult Sales	1,481.25	0.00
3220	State Food Services Match	1,182.03	0.00
4550	Federal Child Nutrition	117,549.31	112,427.27

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

185,197.79 175,637.88

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	13,344.07	0.00
	2XX Personal Services - Employee Benefits	33.51	0.00
	4XX Purchased Property Services	1,945.42	1,729.58
	5XX Other Purchased Services	145,706.72	150,986.19
	6XX Supplies and Materials	19,674.01	18,974.52

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

180,703.73 171,690.29



Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County

**** Recalculated ****

0172 Miles City Elem

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance					69,989.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					175,637.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					171,690.29	(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)					73,936.70	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County

**** Recalculated ****

0172 Miles City Elem

13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	5.03	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	1.46
1190 Penalties and Interest on Taxes	5.26	1.04
1510 Interest Earnings	363.15	206.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	373.44	209.47

Schedule of Changes Worksheet

Beginning Fund Balance	12,620.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	209.47	(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)	12,830.14	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County

**** Recalculated ****

0172 Miles City Elem

14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	3,393.50	2,174.54
1900 Other Revenue from Local Sources	216.19	0.00
2240 County Retirement Distribution	600,356.00	597,999.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	603,965.69	600,174.53

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	368,935.29	363,149.58
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	17,652.55	16,925.88
222X Educational Media Services		
2XX Personal Services - Employee Benefits	23,536.74	22,511.56
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	8,858.73	10,692.83
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	47,587.94	52,301.48
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	10,096.57	12,348.19
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	35,305.11	37,489.34
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	47,073.48	52,927.90
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	6,789.81	6,295.94
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	2,589.53	2,700.88
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	121.53	166.27
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,697.94	3,686.51
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	1,995.03	1,659.89



Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County
0172 Miles City Elem

**** Recalculated ****

14 - Retirement Fund

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

PRC Program Function Object	2002 Value	2003 Value
710 School Sponsored Extracurricular Activities 34XX Extracurricular - Activities		
720 School Sponsored Athletics 35XX Extracurricular - Athletics 2XX Personal Services - Employee Benefits	9,398.50	9,348.57
910 Food Services 31XX Food Services 2XX Personal Services - Employee Benefits	4,779.75	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>588,418.50</u>	<u>592,204.82</u>

Schedule of Changes Worksheet

Beginning Fund Balance	119,738.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	600,174.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	592,204.82	(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)	127,708.32	(5)

Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County

**** Recalculated ****

0172 Miles City Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
003 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	307,527.31
004 Agg of Reim/Indirect	
1510 Interest Earnings	1,364.25
005 WMS/US BANK SUMMER SCHOOL	
1900 Other Revenue from Local Sources	1,000.00
009 STOCKMAN BANK ABC	
1900 Other Revenue from Local Sources	837.20
041 Reverse Main Streaming	
1900 Other Revenue from Local Sources	665.00
103 IDEA, Part B, Children w/Disabilities	
4560 IDEA, Part B, Children with Disabilities	260,085.00
203 IDEA-Preschool Section 619	
4570 IDEA Preschool	23,550.00
275 Title I Part A	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	46,835.91
303 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	132,279.76
403 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	16,471.90
503 TITLE IV, SAFE & DRUG FREE SCHOOLS	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	18,993.56
513 EXXON AWARD	
1900 Other Revenue from Local Sources	1,000.00
600 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,278.22
603 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	23,556.00
701 SPECIAL EDUCATION TUITION FUND	
1320 Tuition from Schl Dists/Counties Within State	18,002.61
703 Gifted & Talented	
3600 State Gifted & Talented Reimbursement	918.00
803 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	13,388.28
852 STATE MEDICAID MONIES	
3355 Medicaid - Miscellaneous	12,336.76



Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County

**** Recalculated ****

0172 Miles City Elem

15 - Miscellaneous Programs Fund

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

880,089.76

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

PRC Program Function Object	2003 Value
003 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	221,642.03
2XX Personal Services - Employee Benefits	63,809.76
5XX Other Purchased Services	770.00
6XX Supplies and Materials	21,305.52
	307,527.31
003 Subtotal	307,527.31
004 Agg of Reim/Indirect	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
2XX Personal Services - Employee Benefits	144.32
23XX Support Services - General Administration	
1XX Personal Services - Salaries	568.24
6XX Supplies and Materials	2,728.70
	3,441.26
004 Subtotal	3,441.26
041 Reverse Main Streaming	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	819.26
103 IDEA, Part B, Children w/Disabilities	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	260,085.00
115 DEAP	
280 Special Education - Local and State	
221X Improvement of Instruction Services	
6XX Supplies and Materials	257.84

Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County

**** Recalculated ****

0172 Miles City Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
203 IDEA-Preschool Section 619	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	23,550.00
275 Title I Part A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	28,852.81
2XX Personal Services - Employee Benefits	8,798.84
6XX Supplies and Materials	9,184.26
	46,835.91
275 Subtotal	
303 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	84,184.40
2XX Personal Services - Employee Benefits	29,182.55
5XX Other Purchased Services	15,781.04
6XX Supplies and Materials	3,131.77
	132,279.76
303 Subtotal	
403 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	10,377.97
6XX Supplies and Materials	6,093.93
	16,471.90
403 Subtotal	
503 TITLE IV, SAFE & DRUG FREE SCHOOLS	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	1.72
6XX Supplies and Materials	8,478.62
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	6,113.22
5XX Other Purchased Services	4,400.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County

**** Recalculated ****

0172 Miles City Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
503 Subtotal	18,993.56
513 EXXON AWARD	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	239.20
600 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	949.54
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	328.68
600 Subtotal	1,278.22
603 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	22,099.00
6XX Supplies and Materials	1,457.00
603 Subtotal	23,556.00
701 SPECIAL EDUCATION TUITION FUND	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	10,623.86
2XX Personal Services - Employee Benefits	1,526.90
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	2,790.00
701 Subtotal	14,940.76
703 Gifted & Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
6XX Supplies and Materials	878.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	40.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County

**** Recalculated ****

0172 Miles City Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
360 State Gifted & Talented Reimbursement	
221X Improvement of Instruction Services	
703 Subtotal	918.00
803 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	4,614.75
5XX Other Purchased Services	869.51
6XX Supplies and Materials	7,904.02
803 Subtotal	13,388.28
852 STATE MEDICAID MONIES	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	12,085.21
6XX Supplies and Materials	9,076.80
852 Subtotal	21,162.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 885,744.27



Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County

**** Recalculated ****

0172 Miles City Elem

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						53,017.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						880,089.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						885,744.27	(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	4,201.63	Less Last Year	16,788.40	(4b)		-12,586.77	
						-12,586.77	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						34,776.40	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County

**** Recalculated ****

0172 Miles City Elem

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 Title I, Part A, Improving Basic Programs	307,527.31	307527.31	.00
004 Agg of Reim/Indirect	1,364.25	3441.26	-2077.01
005 WMS/US BANK SUMMER SCHOOL	1,000.00	0.00	1000.00
009 STOCKMAN BANK ABC	837.20	0.00	837.20
041 Reverse Main Streaming	665.00	819.26	-154.26
103 IDEA, Part B, Children w/Disabilities	260,085.00	260085.00	.00
115 DEAP	0.00	257.84	-257.84
203 IDEA-Preschool Section 619	23,550.00	23550.00	.00
275 Title I Part A	46,835.91	46835.91	.00
303 Title II, Part A, Teacher/Principal Train/Recruit	132,279.76	132279.76	.00
403 Title V, Part A, Innovative Programs	16,471.90	16471.90	.00
503 TITLE IV, SAFE & DRUG FREE SCHOOLS	18,993.56	18993.56	.00
513 EXXON AWARD	1,000.00	239.20	760.80
600 Title IV, Part A, Safe & Drug-Free	1,278.22	1278.22	.00
603 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	23,556.00	23556.00	.00
701 SPECIAL EDUCATION TUITION FUND	18,002.61	14940.76	3061.85
703 Gifted & Talented	918.00	918.00	.00
803 Title II, Part D, Ed Technology	13,388.28	13388.28	.00
852 STATE MEDICAID MONIES	12,336.76	21162.01	-8825.25
Total	880,089.76	885,744.27	-5,654.51



Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County
0172 Miles City Elem

**** Recalculated ****

20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	296.96	168.77
1910 Rentals	0.00	20.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>296.96</u>	<u>188.77</u>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>500.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance	10,284.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	188.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	500.00	(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	500.00	
Less Last Year	0.00	(4b)
	500.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,473.39	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County

**** Recalculated ****

0172 Miles City Elem

21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	1,022.34	709.17
5300 Operating Transfers from Other Funds	21,726.27	13,629.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	22,748.61	14,338.70

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	128.44	396.09
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	1,754.33
24XX Support Services - School Administration		
1XX Personal Services - Salaries	0.00	9,348.32
25XX Support Services - Business		
1XX Personal Services - Salaries	14,762.67	3,322.74
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	2,169.35	5,745.36
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	218.13	402.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	17,278.59	20,969.19



Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County

**** Recalculated ****

0172 Miles City Elem

21 - Compensated Absence Fund

Schedule of Changes Worksheet

Beginning Fund Balance						51,515.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						14,338.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						20,969.19	(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)						44,885.40	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County
0172 Miles City Elem

**** Recalculated ****

26 - Impact Aid Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	171.92	97.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	171.92	97.61

Schedule of Changes Worksheet

Beginning Fund Balance	5,954.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	97.61	(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)	6,051.67	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County
0172 Miles City Elem

**** Recalculated ****

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	36,943.48
1190	Penalties and Interest on Taxes	0.00	42.86
1510	Interest Earnings	552.52	223.28
3281	State Technology Aid	1,039.69	0.00
3440	State HB20/SB417 Prop Tax Reimb	0.00	437.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,592.21</u>	<u>37,647.60</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		
	4XX Purchased Property Services	290.49	0.00
	6XX Supplies and Materials	33.00	39,465.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>323.49</u>	<u>39,465.73</u>

Schedule of Changes Worksheet

Beginning Fund Balance				19,471.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				37,647.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				39,465.73	(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	2,900.00	Less Last Year	0.00	(4b)	2,900.00
					2,900.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					20,553.75 (5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County
0172 Miles City Elem

**** Recalculated ****

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	36,603.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	36,603.99

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	36,603.99	(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)	36,603.99	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County

**** Recalculated ****

0172 Miles City Elem

60 - Building Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	1,070.94	398.92
1900	Other Revenue from Local Sources	27,349.45	294.41
1910	Rentals	20.00	0.00
5200	Sale or Compensation for Loss of Assets	58,330.66	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>86,771.05</u>	<u>693.33</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		
4XXX	Facilities Acquisition and Construction Services		
	3XX Purchased Professional and Technical Services	6,672.00	1,956.00
	4XX Purchased Property Services	69,091.84	640.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>75,763.84</u>	<u>2,596.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				68,486.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				693.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				2,596.00	(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	52,264.37	(4b)	-52,264.37
Ending Fund Balance (1 + 2 - 3 + 4)				-52,264.37	(4)
				14,319.34	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County
0172 Miles City Elem

**** Recalculated ****

81 - Endowment Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	180.26	98.96
1920 Contributions/Donations from Private Sources	8,080.95	5,848.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,261.21	5,947.70

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	4,628.64	4,234.22
280 Special Education - Local and State		
1XXX Instruction		
6XX Supplies and Materials	607.47	966.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,236.11	5,201.17

Schedule of Changes Worksheet

Beginning Fund Balance	6,572.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,947.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,201.17	(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	1,042.00	
Less Last Year	0.00	(4b)
	1,042.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,360.94	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County

**** Recalculated ****

0172 Miles City Elem

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	43,220.79	36,821.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	43,220.79	36,821.78

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	36,490.80	42,260.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	36,490.80	42,260.35

Schedule of Changes Worksheet

Beginning Fund Balance	92,147.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	36,821.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	42,260.35	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	86,708.50	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County

**** Recalculated ****

0172 Miles City Elem

Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	89,540.12	99,311.94
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	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: 0172-478379630000

09 Custer County

**** Recalculated ****

0172 Miles City Elem

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	136,420.32
b. Related Services Block Grant Entitlement	45469.68
c. Total Entitlements Subject to Reversion	181,890.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	241,913.70
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	309,327.37
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: 0172-478379630000

09 Custer County

**** Recalculated ****

0172 Miles City Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	141,386.75	0.00	0.00	0.00
280	1XXX	2XX	33,318.40	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	460.02	0.00	0.00	0.00
280	1XXX	5XX	298.77	0.00	0.00	0.00
280	1XXX	6XX	2,464.54	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	53,306.87	0.00	0.00	0.00
280	21XX	2XX	9,733.06	0.00	0.00	0.00
280	21XX	3XX	37,118.76	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	360.76	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	22,868.00	0.00	0.00	0.00
280	24XX	2XX	2,959.46	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	448.37	0.00	0.00	0.00
280	24XX	5XX	2,851.57	0.00	0.00	0.00
280	24XX	6XX	1,752.04	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			309,327.37	0.00	0.00	0.00 309,327.37



Trustees' Financial Summary

FY2002-03

Submit ID: 0172-478379630000

09 Custer County

**** Recalculated ****

0172 Miles City 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.