



Trustees' Financial Summary

FY2002-03

Submit ID: 0173-867303240000

09 Custer County
0173 Kircher 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 Jennifer Beardsley

Phone #: (406) 232-2761

(Signature)

(Date)

Chair, Board of Trustees Pat Murphy

(Signature)

(Date)

County Superintendent Ellen Zook

(Signature)

(Date)

Software

Accounting Package: Other

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 #
015	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0901731403	84.367
123	IDEA, Part B, Children w/Disabilities	FEDERAL	0996927703	84.027
223	Safe & Drug-Free Schools	FEDERAL	090173603	84.186A
323	Title V, Part A, Innovative Programs	FEDERAL	0901733903	84.298
423	Title II, Part D, Ed Technology	FEDERAL	0901736003	84.318
523	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	0901739903	84.358
623	Title I, Part A, Improving Basic Programs	FEDERAL	0901733103	84.010A
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)	46,511.64	12,220.21		305.54
02	Taxes Receivable - Real and Personal (120-149)	1,423.67			
03	Taxes Receivable - Protested (150-159)	271.89			
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	48,207.20	12,220.21		305.54
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,695.56			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,695.56			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	46,511.64	12,220.21		305.54
52	TOTAL FUND BALANCE/EQUITY	46,511.64	12,220.21		305.54
53	TOTAL LIABILITIES AND FUND BALANCE	48,207.20	12,220.21		305.54

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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)	3,400.99	4,096.32	18,529.89	
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	3,400.99	4,096.32	18,529.89	
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)	3,400.99	4,096.32	18,529.89	
52	TOTAL FUND BALANCE/EQUITY	3,400.99	4,096.32	18,529.89	
53	TOTAL LIABILITIES AND FUND BALANCE	3,400.99	4,096.32	18,529.89	

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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)				1,189.80
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				1,189.80
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)				1,189.80
52	TOTAL FUND BALANCE/EQUITY				1,189.80
53	TOTAL LIABILITIES AND FUND BALANCE				1,189.80

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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)	1,015.73	11,446.75		
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	1,015.73	11,446.75		
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)	1,015.73	11,446.75		
52	TOTAL FUND BALANCE/EQUITY	1,015.73	11,446.75		
53	TOTAL LIABILITIES AND FUND BALANCE	1,015.73	11,446.75		



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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)	812.73			
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	812.73			
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)	812.73			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	812.73			
53	TOTAL LIABILITIES AND FUND BALANCE	812.73			

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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)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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



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ASSETS 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)				
11	Buildings and Building Improvements (331 & 332)			49,284.00	
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				1,189.80
15	Amounts to be Provided (404-406)				-1,189.80
20	TOTAL ASSETS AND OTHER DEBITS			49,284.00	
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)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			49,284.00	
52	TOTAL FUND BALANCE/EQUITY			49,284.00	
53	TOTAL LIABILITIES AND FUND BALANCE			49,284.00	



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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	0.00	37,612.57
1111	District Levy - Real Property	21,218.59	0.00
1112	District Levy - Personal Property	1,573.27	1,806.58
1113	District Levy - Heavy Motor Vehicles	24.30	480.97
1190	Penalties and Interest on Taxes	262.09	319.55
1510	Interest Earnings	4,094.31	1,426.04
3110	Direct State Aid	83,765.92	76,629.12
3115	State Spec Ed Allowable Cost Pymt to Districts	8,072.41	9,019.20
3440	State HB20/SB417 Prop Tax Reimb	1,053.70	1,077.34
3444	State School Block Grant	1,566.33	1,526.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>121,630.92</u>	<u>129,897.88</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		
1XX	Personal Services - Salaries	52,866.10	46,224.75
2XX	Personal Services - Employee Benefits	14,933.77	14,171.11
3XX	Purchased Professional and Technical Services	396.63	400.00
5XX	Other Purchased Services	0.00	499.17
6XX	Supplies and Materials	3,504.31	2,870.83
221X	Improvement of Instruction Services		
3XX	Purchased Professional and Technical Services	431.00	0.00
222X	Educational Media Services		
6XX	Supplies and Materials	801.93	396.48
23XX	Support Services - General Administration		
3XX	Purchased Professional and Technical Services	844.50	171.30
5XX	Other Purchased Services	468.38	0.00
24XX	Support Services - School Administration		
3XX	Purchased Professional and Technical Services	2,100.00	2,354.65
25XX	Support Services - Business		
1XX	Personal Services - Salaries	13,926.70	16,000.04
5XX	Other Purchased Services	1,598.07	1,823.40
6XX	Supplies and Materials	529.36	442.22
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	5,568.50	5,971.25
3XX	Purchased Professional and Technical Services	2,227.16	1,802.37
4XX	Purchased Property Services	3,219.93	3,833.74

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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	4,724.00	4,329.13
		6XX	Supplies and Materials	1,576.88	2,183.82
	4XXX	Facilities Acquisition and Construction Services			
		4XX	Purchased Property Services	88.00	698.04
280	Special Education - Local and State				
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	10,437.50	4,234.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	8,627.26	7,961.95
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	781.00	408.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				129,650.98	116,777.05

Schedule of Changes Worksheet

Beginning Fund Balance					33,390.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					129,897.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					116,777.05	(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)					46,511.64	(5)



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10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	156.37	115.12
1112	District Levy - Personal Property	83.00	5.26
1190	Penalties and Interest on Taxes	40.08	39.01
3444	State School Block Grant	15,380.95	14,989.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>15,660.40</u>	<u>15,149.32</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
5XX	Other Purchased Services	14,463.47	12,391.14
280	Special Education - Local and State		
27XX	Student Transportation Services		
5XX	Other Purchased Services	581.00	0.00
999	Undistributed		
9999	Undistributed		
971	Residual Equity Transfers Out	0.00	10,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>15,044.47</u>	<u>22,391.14</u>



Trustees' Financial Summary

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09 Custer County

0173 Kircher Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						19,462.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						15,149.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						22,391.14	(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)						12,220.21	(5)



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09 Custer County

0173 Kircher Elem

12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1611	National School Lunch Program	0.00	7,661.85
1621	Lunch Sales	6,093.30	0.00
3220	State Food Services Match	66.88	0.00
4550	Federal Child Nutrition	4,317.48	7,559.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>10,477.66</u>	<u>15,221.36</u>

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
5XX Other Purchased Services	5,216.44	13,282.05
6XX Supplies and Materials	6,075.47	1,601.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>11,291.91</u>	<u>14,883.10</u>

Schedule of Changes Worksheet

Beginning Fund Balance						-32.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						15,221.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						14,883.10	(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)						305.54	(5)



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09 Custer County
0173 Kircher Elem

13 - Tuition Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	4,115.22	191.22
1112	District Levy - Personal Property	356.97	62.20
1113	District Levy - Heavy Motor Vehicles	4.47	0.00
1190	Penalties and Interest on Taxes	150.69	50.92
3440	State HB20/SB417 Prop Tax Reimb	195.29	0.00
3444	State School Block Grant	96.41	93.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4,919.05</u>	<u>398.30</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		
5XX	Other Purchased Services	2,600.00	50.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>2,600.00</u>	<u>50.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				3,052.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				398.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				50.00	(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)				3,400.99	(5)



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14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
2240 County Retirement Distribution	15,639.09	18,034.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15,639.09	18,034.00

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	11,487.66	15,341.22
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,065.39	1,134.75
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	425.98	661.54
277 Federal Individuals with Disabilities Education Act (IDEA)		
1XXX Instruction		
2XX Personal Services - Employee Benefits	443.39	0.00
280 Special Education - Local and State		
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,578.16	0.00
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	0.00	1,135.40
291 Federal Title I Grant - Educationally Deprived/Compensat		
1XXX Instruction		
2XX Personal Services - Employee Benefits	452.82	0.00
299 Miscellaneous OPI and Non-OPI Federal Grants/Loans		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,811.37	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	17,264.77	18,272.91



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0173 Kircher Elem

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					4,335.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					18,034.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					18,272.91	(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)					4,096.32	(5)



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
015 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	13,727.04
123 IDEA, Part B, Children w/Disabilities	
4560 IDEA, Part B, Children with Disabilities	9,430.00
223 Safe & Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	2,119.00
323 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	1,193.00
423 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	3,225.00
523 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	2,103.66
623 Title I, Part A, Improving Basic Programs	
1900 Other Revenue from Local Sources	646.83
4200 Title I, Part A, Improving Basic Programs	79,718.00
6100 Material Prior Period Revenue Adjustments	-3,304.90
	77,059.93
623 Subtotal	77,059.93

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

108,857.63

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

PRC Program Function Object	2003 Value
015 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	19,755.25
123 IDEA, Part B, Children w/Disabilities	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	4,073.59
5XX Other Purchased Services	714.00
6XX Supplies and Materials	4,642.41
	9,430.00
123 Subtotal	9,430.00



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0173 Kircher Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
223 Safe & Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
5XX Other Purchased Services	608.80
6XX Supplies and Materials	184.14
	792.94
223 Subtotal	
323 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1,193.00
423 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
5XX Other Purchased Services	1,633.00
6XX Supplies and Materials	1,592.00
	3,225.00
423 Subtotal	
523 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	103.66
3XX Purchased Professional and Techical Services	940.00
6XX Supplies and Materials	440.00
	1,483.66
523 Subtotal	
623 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	53,217.53
2XX Personal Services - Employee Benefits	7,976.35
3XX Purchased Professional and Techical Services	68.00
5XX Other Purchased Services	7,339.08
6XX Supplies and Materials	9,334.17
	77,935.13
623 Subtotal	



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0173 Kircher Elem

15 - Miscellaneous Programs Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	113,814.98
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Schedule of Changes Worksheet

Beginning Fund Balance	23,487.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	108,857.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	113,814.98	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b) 0.00		
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	18,529.89	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
015 Title II, Part A, Teacher/Principal Train/Recruit	13,727.04	19755.25	-6028.21
123 IDEA, Part B, Children w/Disabilities	9,430.00	9430.00	.00
223 Safe & Drug-Free Schools	2,119.00	792.94	1326.06
323 Title V, Part A, Innovative Programs	1,193.00	1193.00	.00
423 Title II, Part D, Ed Technology	3,225.00	3225.00	.00
523 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	2,103.66	1483.66	620.00
623 Title I, Part A, Improving Basic Programs	77,059.93	77935.13	-875.20
910 Budget Amendment	0.00	0.00	.00
Total	108,857.63	113,814.98	-4,957.35



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21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
5300 Operating Transfers from Other Funds	781.00	408.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	781.00	408.80

Schedule of Changes Worksheet

Beginning Fund Balance	781.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	408.80	(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)	1,189.80	(5)



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28 - Technology Fund

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

PRC Revenue		2002 Value	2003 Value
1900	Other Revenue from Local Sources	0.00	138.00
3281	State Technology Aid	40.98	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		40.98	138.00

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
3XX	Purchased Professional and Technical Services	289.65	269.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		289.65	269.40

Schedule of Changes Worksheet

Beginning Fund Balance				1,147.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				138.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				269.40	(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)				1,015.73	(5)



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29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
3282 State Flexibility Fund Allocation	0.00	1,446.75
9710 Residual Equity Transfers In	0.00	10,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	11,446.75

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,446.75	(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)	11,446.75	(5)



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60 - Building 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		
6XX Supplies and Materials	0.00	25.09
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	25.09

Schedule of Changes Worksheet

Beginning Fund Balance	837.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	25.09	(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)	812.73	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	3,219.93	3,833.74
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



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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)	12,195.95
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	0.00	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	4,234.00	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	7,961.95	0.00	0.00	0.00	
Totals			12,195.95	0.00	0.00	0.00	12,195.95



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Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

** Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY03.*