



# Trustees' Financial Summary

FY2002-03

Submit ID: 0187-246412040000

**09 Custer County**  
**0187 Kinsey 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** Shirley Zeller

Phone #: (406) 232-0535

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees** Cody Weyerbacher

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent** Ellen Zook

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Foxie Lady

For FY03 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

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



# Trustees' Financial Summary

FY2002-03

Submit ID: 0187-246412040000

09 Custer County

0187 Kinsey Elem

PRC	Title	Project Type	Project Number	CFDA #
064	Class Size Reduction	FEDERAL	0901876202	84.340
065	Title IV Drug Free Schools	FEDERAL	0901871602	84.1846
067	Title II Eisenhower Math/Sci	FEDERAL	0901871502	84.168
068	Aggregate Reim/Indirects	LOCAL		Local
070	IDEA, Part B, Children w/Disabilities	FEDERAL	0996927703	84.027
071	Title V, Part A, Innovative Programs	FEDERAL	0901873903	84.298
072	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A021788	84.358A
073	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0901871403	84.367
074	Safe & Drug-Free Schools	FEDERAL	0901871603	84.186A

# Trustees' Financial Summary

FY2002-03

Submit ID: 0187-246412040000

09 Custer County  
0187 Kinsey Elem

ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	22,469.63	2,444.15		4,315.79
02	Taxes Receivable - Real and Personal (120-149)	2,684.67	455.39		
03	Taxes Receivable - Protested (150-159)	120.85			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>25,275.15</b>	<b>2,899.54</b>		<b>4,315.79</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,805.52	455.39		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>2,805.52</b>	<b>455.39</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	22,469.63	2,444.15		4,315.79
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>22,469.63</b>	<b>2,444.15</b>		<b>4,315.79</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>25,275.15</b>	<b>2,899.54</b>		<b>4,315.79</b>

# Trustees' Financial Summary

FY2002-03

Submit ID: 0187-246412040000

**09 Custer County**  
**0187 Kinsey Elem**

ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	333.33	8,766.31	1,415.45	
02	Taxes Receivable - Real and Personal (120-149)	15.70			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>349.03</b>	<b>8,766.31</b>	<b>1,415.45</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	15.70			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>15.70</b>			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	333.33	8,766.31	1,415.45	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>333.33</b>	<b>8,766.31</b>	<b>1,415.45</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>349.03</b>	<b>8,766.31</b>	<b>1,415.45</b>	

# Trustees' Financial Summary

FY2002-03

Submit ID: 0187-246412040000

09 Custer County

0187 Kinsey Elem

ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			22.59	447.61
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			22.59	447.61
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			22.59	447.61
52	<b>TOTAL FUND BALANCE/EQUITY</b>			22.59	447.61
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			22.59	447.61

# Trustees' Financial Summary

FY2002-03

Submit ID: 0187-246412040000

09 Custer County

0187 Kinsey Elem

ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

FY2002-03

Submit ID: 0187-246412040000

09 Custer County

0187 Kinsey Elem

ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	524.21	1,633.40		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>524.21</b>	<b>1,633.40</b>		
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	524.21	1,633.40		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>524.21</b>	<b>1,633.40</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>524.21</b>	<b>1,633.40</b>		



# Trustees' Financial Summary

FY2002-03

Submit ID: 0187-246412040000

09 Custer County  
0187 Kinsey Elem

ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	357.73			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	357.73			
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	357.73			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	357.73			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	357.73			

# Trustees' Financial Summary

FY2002-03

Submit ID: 0187-246412040000

09 Custer County

0187 Kinsey Elem

ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2002-03

Submit ID: 0187-246412040000

**09 Custer County**  
**0187 Kinsey 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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

FY2002-03

Submit ID: 0187-246412040000

09 Custer County

0187 Kinsey Elem

ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			684.50	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			684.50	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)			684.50	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			684.50	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			684.50	



# Trustees' Financial Summary

FY2002-03

Submit ID: 0187-246412040000

09 Custer County

0187 Kinsey Elem

ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2002-03

Submit ID: 0187-246412040000

09 Custer County

0187 Kinsey Elem

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (93)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

FY2002-03

Submit ID: 0187-246412040000

09 Custer County

0187 Kinsey Elem

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
<b>ASSETS AND OTHER DEBITS</b>					
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)			58,699.00	
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				447.61
15	Amounts to be Provided (404-406)				11,508.32
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>58,699.00</b>	<b>11,955.93</b>
<b>LIABILITIES</b>					
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)				704.00
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				11,251.93
35	<b>TOTAL LIABILITIES</b>				<b>11,955.93</b>
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			58,699.00	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>58,699.00</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>58,699.00</b>	<b>11,955.93</b>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0187-246412040000

09 Custer County

0187 Kinsey Elem

## 01 - General Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	27,970.05	38,690.06
1112 District Levy - Personal Property	4,583.58	3,247.10
1113 District Levy - Heavy Motor Vehicles	0.00	107.58
1190 Penalties and Interest on Taxes	202.12	740.94
1310 Individual Tuition	50.00	100.00
1510 Interest Earnings	1,603.42	619.92
3110 Direct State Aid	95,733.10	104,498.32
3115 State Spec Ed Allowable Cost Pymt to Districts	9,449.96	8,896.00
3120 State Guaranteed Tax Base Aid	26,945.08	35,318.67
3440 State HB20/SB417 Prop Tax Reimb	2,704.25	2,589.17
3444 State School Block Grant	11,842.97	11,541.89
6100 Material Prior Period Revenue Adjustments	112.86	887.14
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>181,197.39</b>	<b>207,236.79</b>

### 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	91,205.36	95,458.01
2XX Personal Services - Employee Benefits	12,592.88	12,725.57
5XX Other Purchased Services	5,167.15	5,468.80
6XX Supplies and Materials	5,489.04	6,501.83
21XX Support Services - Students		
6XX Supplies and Materials	153.81	151.78
23XX Support Services - General Administration		
5XX Other Purchased Services	1,375.00	2,271.00
810 Dues and Fees	443.00	369.00
25XX Support Services - Business		
1XX Personal Services - Salaries	7,550.04	7,800.00
2XX Personal Services - Employee Benefits	23.19	25.74
5XX Other Purchased Services	1,539.09	1,777.76
6XX Supplies and Materials	286.00	571.23
810 Dues and Fees	2,109.00	0.00
8XX Other Expenditures	0.00	2,100.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	573.00	283.00
2XX Personal Services - Employee Benefits	14.98	0.00
3XX Purchased Professional and Technical Services	9,179.15	9,615.78
4XX Purchased Property Services	9,040.54	8,672.61



# Trustees' Financial Summary

FY2002-03

Submit ID: 0187-246412040000

09 Custer County

0187 Kinsey Elem

## 01 - General Fund

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
5XX Other Purchased Services	8,640.00	9,997.00
6XX Supplies and Materials	7,109.32	8,447.35
7XX Property and Equipment Acquisition	0.00	6,651.00
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	9,989.86	8,175.98
2XX Personal Services - Employee Benefits	49.81	21.98
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	9,999.78	11,228.39
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	6,717.00	6,378.00
2XX Personal Services - Employee Benefits	445.45	300.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>189,692.45</b>	<b>204,991.81</b>

### Schedule of Changes Worksheet

Beginning Fund Balance	20,224.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	207,236.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	204,991.81	(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
Ending Fund Balance (1 + 2 - 3 + 4)	22,469.63	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0187-246412040000

09 Custer County

0187 Kinsey Elem

## 10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	0.00	5.28
1111	District Levy - Real Property	6,849.32	5,580.20
1112	District Levy - Personal Property	1,063.53	530.60
1113	District Levy - Heavy Motor Vehicles	0.00	15.11
1190	Penalties and Interest on Taxes	53.32	136.89
2220	County On-Schedule Trans Reimb	8,427.55	8,933.20
3210	State On-Schedule Trans Reimb	8,412.78	8,933.20
3440	State HB20/SB417 Prop Tax Reimb	666.00	363.77
3444	State School Block Grant	2,651.93	2,584.51
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>28,124.43</u>	<u>27,082.76</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	27,755.15	32,369.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>27,755.15</u>	<u>32,369.00</u>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0187-246412040000

09 Custer County

0187 Kinsey Elem

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						7,730.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						27,082.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						32,369.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,444.15	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0187-246412040000

09 Custer County

0187 Kinsey 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	6,220.90	0.00
1621	Lunch Sales	0.00	7,091.19
3220	State Food Services Match	98.84	0.00
4550	Federal Child Nutrition	4,954.31	5,925.68
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		11,274.05	13,016.87

### 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	3,082.50	3,633.00
	2XX Personal Services - Employee Benefits	0.00	130.33
	6XX Supplies and Materials	7,366.81	9,560.83
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		10,449.31	13,324.16

## Schedule of Changes Worksheet

Beginning Fund Balance				4,623.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				13,016.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				13,324.16	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				4,315.79	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0187-246412040000

09 Custer County

0187 Kinsey 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	782.30	61.41
1112 District Levy - Personal Property	159.53	30.41
1113 District Levy - Heavy Motor Vehicles	0.00	1.34
1190 Penalties and Interest on Taxes	26.24	28.42
3440 State HB20/SB417 Prop Tax Reimb	74.85	0.00
3444 State School Block Grant	60.93	59.38
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,103.85</b>	<b>180.96</b>

### 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	1,200.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>1,200.00</b>	<b>0.00</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	152.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	180.96	(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)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	333.33	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0187-246412040000

09 Custer County

0187 Kinsey Elem

## 14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
2240 County Retirement Distribution	16,496.18	19,043.17
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	16,496.18	19,043.17

### 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	0.00	17,558.68
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	17,018.18	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	17,018.18	17,558.68

## Schedule of Changes Worksheet

Beginning Fund Balance	7,281.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,043.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,558.68	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	8,766.31	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0187-246412040000

09 Custer County

0187 Kinsey Elem

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>064 Class Size Reduction</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	10,777.00
6100 Material Prior Period Revenue Adjustments	-4,245.75
<b>064 Subtotal</b>	6,531.25
<b>065 Title IV Drug Free Schools</b>	
6100 Material Prior Period Revenue Adjustments	-1,092.00
<b>068 Aggregate Reim/Indirects</b>	
1900 Other Revenue from Local Sources	63.50
6100 Material Prior Period Revenue Adjustments	126.21
<b>068 Subtotal</b>	189.71
<b>070 IDEA, Part B, Children w/Disabilities</b>	
4560 IDEA, Part B, Children with Disabilities	5,218.00
<b>071 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	721.00
<b>072 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	14,996.00
<b>073 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,578.00
<b>074 Safe &amp; Drug-Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	235.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	28,376.96

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

PRC Program Function Object	2003 Value
<b>064 Class Size Reduction</b>	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	8,613.00
<b>068 Aggregate Reim/Indirects</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	65.27



# Trustees' Financial Summary

FY2002-03

Submit ID: 0187-246412040000

09 Custer County

0187 Kinsey Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>070 IDEA, Part B, Children w/Disabilities</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	3,522.62
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	1,695.38
	5,218.00
<b>070 Subtotal</b>	
<b>071 Title V, Part A, Innovative Programs</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	533.00
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	188.00
	721.00
<b>071 Subtotal</b>	
<b>072 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	9,821.56
2XX Personal Services - Employee Benefits	3,408.00
5XX Other Purchased Services	1,200.00
	14,429.56
<b>072 Subtotal</b>	
<b>073 Title II, Part A, Teacher/Principal Train/Recruit</b>	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	1,532.10
<b>074 Safe &amp; Drug-Free Schools</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	181.73



# Trustees' Financial Summary

FY2002-03

Submit ID: 0187-246412040000

09 Custer County

0187 Kinsey Elem

## 15 - Miscellaneous Programs Fund

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	30,760.66
--	------	-----------

### Schedule of Changes Worksheet

Beginning Fund Balance	3,799.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28,376.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	30,760.66	(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)	1,415.45	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
064 Class Size Reduction	6,531.25	8613.00	-2081.75
065 Title IV Drug Free Schools	-1,092.00	0.00	-1092.00
067 Title II Eisenhower Math/Sci	0.00	0.00	.00
068 Aggregate Reim/Indirects	189.71	65.27	124.44
070 IDEA, Part B, Children w/Disabilities	5,218.00	5218.00	.00
071 Title V, Part A, Innovative Programs	721.00	721.00	.00
072 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	14,996.00	14429.56	566.44
073 Title II, Part A, Teacher/Principal Train/Recruit	1,578.00	1532.10	45.90
074 Safe & Drug-Free Schools	235.00	181.73	53.27
<b>Total</b>	28,376.96	30,760.66	-2,383.70



# Trustees' Financial Summary

FY2002-03

Submit ID: 0187-246412040000

09 Custer County

0187 Kinsey Elem

## 20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1900 Other Revenue from Local Sources	623.00	135.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>623.00</u>	<u>135.00</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		
6XX Supplies and Materials	0.00	879.20
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>0.00</u>	<u>879.20</u>

## Schedule of Changes Worksheet

Beginning Fund Balance	766.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	135.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	879.20	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	22.59	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0187-246412040000

09 Custer County

0187 Kinsey Elem

## 29 - Flexibility 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	195.00
3282	State Flexibility Fund Allocation	0.00	1,492.15
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		0.00	1,687.15

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
6XX	Supplies and Materials	0.00	53.75
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		0.00	53.75

## Schedule of Changes Worksheet

Beginning Fund Balance				0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,687.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				53.75	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				1,633.40	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0187-246412040000

09 Custer County

0187 Kinsey Elem

## 60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1900 Other Revenue from Local Sources	252.70	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	252.70	0.00

### 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		
6XX Supplies and Materials	12,753.00	0.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	23,024.28	0.00
6XX Supplies and Materials	803.55	1,371.17
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	36,580.83	1,371.17

## Schedule of Changes Worksheet

Beginning Fund Balance		1,728.90	(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		1,371.17	(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)		357.73	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0187-246412040000

09 Custer County

0187 Kinsey Elem

## 84 - Student Extracurricular Activities 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	3,044.80
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	3,044.80

### 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	756.07	2,373.84
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	756.07	2,373.84

## Schedule of Changes Worksheet

Beginning Fund Balance		13.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,044.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,373.84	(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)		684.50	(5)



# Trustees' Financial Summary

**FY2002-03**

**Submit ID: 0187-246412040000**

**09 Custer County**

**0187 Kinsey Elem**

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2002 Value</b>	<b>2003 Value</b>
XX	XXX 26XX	41X Energy Utility Services	9,040.54	8,672.61
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: 0187-246412040000

09 Custer County

0187 Kinsey Elem

## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	6,651.70
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	6,651.70

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,217.05
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	9,578.39
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	19,426.35
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: 0187-246412040000

09 Custer County

0187 Kinsey Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	8,175.98	0.00	0.00	0.00	
280	1XXX	2XX	21.98	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	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	11,228.39	0.00	0.00	0.00	
<b>Totals</b>			19,426.35	0.00	0.00	0.00	19,426.35



# Trustees' Financial Summary

**FY2002-03**

**Submit ID: 0187-246412040000**

**09 Custer County**

**0187 Kinsey Elem**

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

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