



# Trustees' Financial Summary

FY2002-03

Submit ID: 0192-68888900000

09 Custer County

0192 Custer County H S

### Due Dates:

Trustees' Financial Summary due to County Superintendent ..... August 15

Trustees' Financial Summary due to Office of Public Instruction ..... 2nd Monday in September

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk** 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.**



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PRC	Title	Project Type	Project Number	CFDA #
003	CARL PERKINS GRANT	FEDERAL	0901928103BG	084.048
004	Agg of Reim/Indirect	LOCAL	LOCAL	Local
005	ANDERSON FDN. SUMMER SCHOOL	LOCAL		
070	Vo Ed State Dist-Agricult	STATE	SC 0266	State
071	Vo Ed State Home Ec	STATE	SC 0266	State
072	Vo Ed State Tech Ed Art	STATE	SC 0266	State
073	Vo Ed State Office Occup	STATE	SC 0266	State
074	Vo Ed State Trades & Ind	STATE	SC 0266	State
095	BUS RENTAL FEES	LOCAL		
103	Vo Ed Agriculture	STATE	SC 0266	State
200	LOCAL SPONSORSHIP FUND	LOCAL		
300	Nutrition Sense	STATE	State	



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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)	370,347.29	30,323.68	61,915.80	
02	Taxes Receivable - Real and Personal (120-149)	59,900.91	769.58	1,406.65	
03	Taxes Receivable - Protested (150-159)	18,998.87	164.53	401.90	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	61,402.27			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>510,649.34</b>	<b>31,257.79</b>	<b>63,724.35</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	14,550.53			
25	Deferred Revenue (680)	78,899.78	934.11	1,808.55	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>93,450.31</b>	<b>934.11</b>	<b>1,808.55</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)	61,402.27			
37	Reserve for Encumbrances (953)	23,034.13		4,970.00	
48	Fund Balance for Budget (961-970)	332,762.63	30,323.68	56,945.80	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>417,199.03</b>	<b>30,323.68</b>	<b>61,915.80</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>510,649.34</b>	<b>31,257.79</b>	<b>63,724.35</b>	

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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)	4.35	128,596.05	78,458.09	
02	Taxes Receivable - Real and Personal (120-149)	186.06			
03	Taxes Receivable - Protested (150-159)	87.26			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>277.67</b>	<b>128,596.05</b>	<b>78,458.09</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		2,350.82		
25	Deferred Revenue (680)	273.32			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>273.32</b>	<b>2,350.82</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			1,333.50	
48	Fund Balance for Budget (961-970)	4.35	126,245.23	77,124.59	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>4.35</b>	<b>126,245.23</b>	<b>78,458.09</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>277.67</b>	<b>128,596.05</b>	<b>78,458.09</b>	

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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-5,047.38		9,309.72	28,930.97
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)	6,500.00			
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>1,452.62</b>		<b>9,309.72</b>	<b>28,930.97</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	22.97			
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>22.97</b>			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	109.50		939.90	
48	Fund Balance for Budget (961-970)	1,320.15		8,369.82	28,930.97
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>1,429.65</b>		<b>9,309.72</b>	<b>28,930.97</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,452.62</b>		<b>9,309.72</b>	<b>28,930.97</b>

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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			10,517.41	
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>			10,517.41	
<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)			10,517.41	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			10,517.41	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			10,517.41	

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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)	18,033.07	16,447.99		
02	Taxes Receivable - Real and Personal (120-149)	1,473.67			
03	Taxes Receivable - Protested (150-159)	690.83			
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>20,197.57</b>	<b>16,447.99</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)	2,164.50			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>2,164.50</b>			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	18,033.07	16,447.99		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>18,033.07</b>	<b>16,447.99</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>20,197.57</b>	<b>16,447.99</b>		

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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)	45,580.36			
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>	45,580.36			
<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)	45,580.36			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	45,580.36			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	45,580.36			



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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>				

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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			478,930.41	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			153,136.45	
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>632,066.86</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			195,519.00	
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>195,519.00</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)			436,547.86	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>436,547.86</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>632,066.86</b>	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			256,025.36	
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>			256,025.36	
<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)			256,025.36	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			256,025.36	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			256,025.36	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	42,049.38			
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>	42,049.38			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	42,049.38			
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	42,049.38			
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	42,049.38			



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (93)
<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>				

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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		22,227.59		
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)			276,373.01	
11	Buildings and Building Improvements (331 & 332)			2,822,804.39	
12	Machinery and Equipment (341 & 342)			368,947.21	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				28,930.97
15	Amounts to be Provided (404-406)				496,246.95
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		22,227.59	3,468,124.61	525,177.92
<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)		22,227.59		
27	Bonds Payable - Noncurrent (710)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				239,720.04
31	Compensated Absences Payable (760)				285,457.88
35	<b>TOTAL LIABILITIES</b>		22,227.59		525,177.92
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			3,468,124.61	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			3,468,124.61	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		22,227.59	3,468,124.61	525,177.92



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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	899,105.03	0.00
1111 District Levy - Real Property	0.00	857,941.26
1112 District Levy - Personal Property	0.00	43,495.77
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	34,882.11
1130 Tax Title and Property Sales	0.00	239.53
1190 Penalties and Interest on Taxes	6,098.67	7,612.71
1320 Tuition from Schl Dists/Counties Within State	200.00	200.00
1510 Interest Earnings	21,424.22	11,537.54
1900 Other Revenue from Local Sources	1,338.02	6,047.89
3110 Direct State Aid	1,554,602.08	1,503,954.30
3115 State Spec Ed Allowable Cost Pymt to Districts	138,353.32	141,902.69
3120 State Guaranteed Tax Base Aid	633,134.70	566,177.12
3440 State HB20/SB417 Prop Tax Reimb	19,490.25	16,090.84
3444 State School Block Grant	154,745.53	150,811.49
3460 Montana Oil and Gas Tax	20,345.96	13,898.57
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>3,448,837.78</b>	<b>3,354,791.82</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	1,038,567.14	1,088,927.35
2XX Personal Services - Employee Benefits	177,000.00	244,810.37
4XX Purchased Property Services	4,018.69	5,330.00
6XX Supplies and Materials	85,176.49	69,903.49
21XX Support Services - Students		
1XX Personal Services - Salaries	109,445.38	115,713.12
2XX Personal Services - Employee Benefits	18,000.00	22,851.41
3XX Purchased Professional and Technical Services	1,000.00	1,000.00
4XX Purchased Property Services	1,717.88	2,754.30
5XX Other Purchased Services	50.81	32.68
6XX Supplies and Materials	3,545.48	3,073.78
221X Improvement of Instruction Services		
5XX Other Purchased Services	5,469.91	751.41
222X Educational Media Services		
1XX Personal Services - Salaries	66,548.18	52,488.18
2XX Personal Services - Employee Benefits	7,200.00	8,805.83
4XX Purchased Property Services	489.48	1,027.95
6XX Supplies and Materials	18,453.78	19,989.71



# Trustees' Financial Summary

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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				
23XX	Support Services - General Administration				
	1XX	Personal Services - Salaries		46,079.82	48,384.29
	2XX	Personal Services - Employee Benefits		5,013.68	6,669.10
	3XX	Purchased Professional and Technical Services		5,040.00	4,667.20
	4XX	Purchased Property Services		895.09	902.34
	5XX	Other Purchased Services		13,004.46	17,108.69
	6XX	Supplies and Materials		12,511.76	13,380.54
	7XX	Property and Equipment Acquisition		0.00	7,235.00
	810	Dues and Fees		411.60	3,228.30
24XX	Support Services - School Administration				
	1XX	Personal Services - Salaries		209,773.59	206,737.30
	2XX	Personal Services - Employee Benefits		33,563.07	29,023.87
	4XX	Purchased Property Services		735.20	897.50
	5XX	Other Purchased Services		14,103.79	11,505.62
	6XX	Supplies and Materials		8,686.99	4,479.04
	810	Dues and Fees		1,339.00	1,281.05
25XX	Support Services - Business				
	1XX	Personal Services - Salaries		53,236.23	53,233.83
	2XX	Personal Services - Employee Benefits		9,602.30	8,837.66
	3XX	Purchased Professional and Technical Services		5,314.69	4,001.36
	4XX	Purchased Property Services		2,553.04	906.22
	5XX	Other Purchased Services		928.92	486.22
	6XX	Supplies and Materials		9,131.72	1,698.73
	810	Dues and Fees		30.00	294.60
26XX	Operation and Maintenance of Plant Services				
	1XX	Personal Services - Salaries		151,356.72	151,020.98
	2XX	Personal Services - Employee Benefits		32,400.00	40,098.37
	4XX	Purchased Property Services		156,169.30	184,559.27
	5XX	Other Purchased Services		30,815.04	33,050.00
	6XX	Supplies and Materials		25,681.71	24,921.00
	7XX	Property and Equipment Acquisition		253.80	6,500.00
4XXX	Facilities Acquisition and Construction Services				
	4XX	Purchased Property Services		3,294.90	0.00
	7XX	Property and Equipment Acquisition		75,819.50	720.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	118,148.45	134,762.57
		2XX	Personal Services - Employee Benefits	14,911.99	19,021.91
		4XX	Purchased Property Services	1,171.12	2,106.16
		5XX	Other Purchased Services	590.00	455.00
		6XX	Supplies and Materials	3,221.86	10,961.61



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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
280	Special Education - Local and State				
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	56,593.64	43,091.39
		2XX	Personal Services - Employee Benefits	6,626.67	7,001.60
		3XX	Purchased Professional and Technical Services	15,814.97	19,639.64
		5XX	Other Purchased Services	0.00	145.00
		6XX	Supplies and Materials	3,481.29	705.04
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	33,463.00	34,903.00
		2XX	Personal Services - Employee Benefits	2,331.42	3,061.56
		4XX	Purchased Property Services	1,137.20	541.66
		5XX	Other Purchased Services	1,546.67	1,754.30
		6XX	Supplies and Materials	3,281.76	1,327.30
		810	Dues and Fees	119.00	200.00
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	616.12	767.99
		5XX	Other Purchased Services	50.00	50.00
310	Agriculture				
	1XXX	Instruction			
		4XX	Purchased Property Services	319.85	0.00
		5XX	Other Purchased Services	1,160.00	0.00
		6XX	Supplies and Materials	3,955.65	0.00
340	Family & Consumer Sciences				
	1XXX	Instruction			
		5XX	Other Purchased Services	300.00	0.00
		6XX	Supplies and Materials	5,259.06	0.00
350	Technology Education/Industrial Arts				
	1XXX	Instruction			
		6XX	Supplies and Materials	1,759.40	0.00
360	Business/Marketing				
	1XXX	Instruction			
		6XX	Supplies and Materials	6,411.89	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	279,390.06
		2XX	Personal Services - Employee Benefits	0.00	37,186.68
		4XX	Purchased Property Services	0.00	265.43
		5XX	Other Purchased Services	0.00	1,877.49
		6XX	Supplies and Materials	0.00	46,716.23



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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
390	State Career & Technical Ed Entitlement - Undistributed				
3XX	Undistributed Vocational Education Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	257,617.95	0.00
		2XX	Personal Services - Employee Benefits	28,800.00	0.00
		4XX	Purchased Property Services	709.63	0.00
		5XX	Other Purchased Services	472.91	0.00
		6XX	Supplies and Materials	30,942.95	0.00
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	51,932.01	53,203.70
		2XX	Personal Services - Employee Benefits	0.00	314.87
		3XX	Purchased Professional and Technical Services	266.00	0.00
		5XX	Other Purchased Services	16,743.24	15,742.95
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	28,366.00	30,111.60
		2XX	Personal Services - Employee Benefits	0.00	178.21
		6XX	Supplies and Materials	472.79	843.31
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		4XX	Purchased Property Services	9,133.21	16,545.95
		5XX	Other Purchased Services	20,729.88	23,491.93
		6XX	Supplies and Materials	9,158.59	9,516.09
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	139,894.64	143,978.15
		2XX	Personal Services - Employee Benefits	4,990.44	6,690.13
		4XX	Purchased Property Services	5,967.69	2,346.61
		5XX	Other Purchased Services	450.00	475.00
		6XX	Supplies and Materials	13,240.46	13,578.60
		810	Dues and Fees	3,712.00	3,600.00
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	9,564.89	22,162.69
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>3,359,865.43</u>	<u>3,491,999.07</u>



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01 - General Fund

## Schedule of Changes Worksheet

Beginning Fund Balance					609,234.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,354,791.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,491,999.07	(3)
Increase/Decrease of Reserve for Inventories						
This Year	61,402.27	Less Last Year	62,174.90	(4a)	-772.63	
Increase/Decrease of Reserve for Encumbrances						
This Year	23,034.13	Less Last Year	77,089.95	(4b)	-54,055.82	
					-54,828.45	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					417,199.03	(5)

# Trustees' Financial Summary

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## 10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	14,497.96	0.00
1111	District Levy - Real Property	0.00	6,590.00
1112	District Levy - Personal Property	0.00	375.61
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	684.60
1130	Tax Title and Property Sales	0.00	5.30
1190	Penalties and Interest on Taxes	132.12	152.30
1420	Trans Fees from Other Schl Dists Within State	8,603.70	7,469.70
1510	Interest Earnings	432.63	215.06
2220	County On-Schedule Trans Reimb	40,683.11	43,271.47
3210	State On-Schedule Trans Reimb	40,298.00	37,996.14
3440	State HB20/SB417 Prop Tax Reimb	309.04	123.59
3444	State School Block Grant	4,514.75	4,399.97
3460	Montana Oil and Gas Tax	425.40	219.93

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

109,896.71      101,503.67

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
5XX Other Purchased Services	109,357.53	98,263.96

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

109,357.53      98,263.96



# Trustees' Financial Summary

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## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						27,083.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						101,503.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						98,263.96	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						30,323.68	(5)



# Trustees' Financial Summary

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## 11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	18,648.87	0.00
1111	District Levy - Real Property	0.00	18,277.93
1112	District Levy - Personal Property	0.00	920.30
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	867.99
1130	Tax Title and Property Sales	0.00	4.77
1190	Penalties and Interest on Taxes	150.80	185.02
1510	Interest Earnings	1,706.55	1,276.78
3440	State HB20/SB417 Prop Tax Reimb	390.84	342.81
3444	State School Block Grant	4,815.73	4,693.30
3460	Montana Oil and Gas Tax	471.35	209.30

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

26,184.14      26,778.20

### 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	21,000.00	39,582.05

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

21,000.00      39,582.05



# Trustees' Financial Summary

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## 11 - Bus Depreciation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						69,749.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						26,778.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						39,582.05	(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	4,970.00	Less Last Year	0.00	(4b)		4,970.00	
						4,970.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						61,915.80	(5)



# Trustees' Financial Summary

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## 13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	0.00	4,766.51
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	4,766.51

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services	0.00	4,762.16
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	4,762.16

## Schedule of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		4,766.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		4,762.16	(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)			4.35 (5)



# Trustees' Financial Summary

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## 14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	4,980.17	2,538.50
2240	County Retirement Distribution	358,753.57	333,578.41
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>363,733.74</u>	<u>336,116.91</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	157,872.57	165,858.55
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	15,428.46	17,180.87
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	10,046.44	7,793.35
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	6,458.42	7,574.71
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	29,340.43	30,695.98
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	7,176.03	8,232.97
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	22,245.68	22,487.16
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	27,986.50	24,167.30
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	7,176.03	7,900.33
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	6,099.62	6,208.65
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	81.26	0.00
390	State Career & Technical Ed Entitlement - Undistributed		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	41,483.33



# Trustees' Financial Summary

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## 14 - Retirement Fund

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

PRC Program Function Object	2002 Value	2003 Value
3XX Undistributed Vocational Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	41,262.15	0.00
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	2,870.41	4,470.92
720 School Sponsored Athletics		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	5,740.82	7,899.59
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	19,016.47	21,377.60
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	358,801.29	373,331.31

### Schedule of Changes Worksheet

Beginning Fund Balance	163,459.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	336,116.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	373,331.31	(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)	126,245.23	(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
<b>003 CARL PERKINS GRANT</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	41,819.00
<b>004 Agg of Reim/Indirect</b>	
1510 Interest Earnings	1,304.64
<b>005 ANDERSON FDN. SUMMER SCHOOL</b>	
1900 Other Revenue from Local Sources	1,151.20
<b>070 Vo Ed State Dist-Agricult</b>	
3900 State Career & Technical Ed Entitlement	5,912.00
<b>071 Vo Ed State Home Ec</b>	
3900 State Career & Technical Ed Entitlement	1,632.00
<b>073 Vo Ed State Office Occup</b>	
3900 State Career & Technical Ed Entitlement	2,073.00
<b>074 Vo Ed State Trades &amp; Ind</b>	
3900 State Career & Technical Ed Entitlement	3,185.00
<b>095 BUS RENTAL FEES</b>	
1910 Rentals	100.00
<b>200 LOCAL SPONSORSHIP FUND</b>	
1920 Contributions/Donations from Private Sources	6,150.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	63,326.84

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

PRC Program Function Object	2003 Value
<b>003 CARL PERKINS GRANT</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
1XX Personal Services - Salaries	8,531.00
6XX Supplies and Materials	33,288.00
	41,819.00
<b>003 Subtotal</b>	
<b>004 Agg of Reim/Indirect</b>	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
6XX Supplies and Materials	780.00



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>070 Vo Ed State Dist-Agricult</b>	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	5,912.00
<b>071 Vo Ed State Home Ec</b>	
394 State Career & Technical Ed Entitlement - Family & Cons	
1XXX Instruction	
6XX Supplies and Materials	1,632.00
<b>073 Vo Ed State Office Occup</b>	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	2,073.00
<b>074 Vo Ed State Trades &amp; Ind</b>	
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
6XX Supplies and Materials	3,185.00
<b>200 LOCAL SPONSORSHIP FUND</b>	
720 School Sponsored Athletics	
35XX Extracurricular - Athletics	
6XX Supplies and Materials	5,111.67
<b>300 Nutrition Sense</b>	
710 School Sponsored Extracurricular Activities	
34XX Extracurricular - Activities	
6XX Supplies and Materials	1,500.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00 <u>62,012.67</u>



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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						75,810.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						63,326.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						62,012.67	(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	1,333.50	Less Last Year	0.00	(4b)		1,333.50	
							1,333.50 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						78,458.09	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 CARL PERKINS GRANT	41,819.00	41819.00	.00
004 Agg of Reim/Indirect	1,304.64	780.00	524.64
005 ANDERSON FDN. SUMMER SCHOOL	1,151.20	0.00	1151.20
070 Vo Ed State Dist-Agricult	5,912.00	5912.00	.00
071 Vo Ed State Home Ec	1,632.00	1632.00	.00
072 Vo Ed State Tech Ed Art	0.00	0.00	.00
073 Vo Ed State Office Occup	2,073.00	2073.00	.00
074 Vo Ed State Trades & Ind	3,185.00	3185.00	.00
095 BUS RENTAL FEES	100.00	0.00	100.00
103 Vo Ed Agriculture	0.00	0.00	.00
200 LOCAL SPONSORSHIP FUND	6,150.00	5111.67	1038.33
300 Nutrition Sense	0.00	1500.00	-1500.00
<b>Total</b>	<u>63,326.84</u>	<u>62,012.67</u>	<u>1,314.17</u>



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## 18 - Traffic Education Fund

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

PRC Revenue		2002 Value	2003 Value
1311	Driver's Education Fees	15,000.00	11,880.00
1510	Interest Earnings	133.49	3.73
3260	State Driver's Education Reimbursement	7,637.20	9,425.89
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>22,770.69</u>	<u>21,309.62</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	23,197.72	17,544.87
2XX	Personal Services - Employee Benefits	2,485.68	2,143.99
4XX	Purchased Property Services	3,276.91	3,604.25
5XX	Other Purchased Services	1,089.00	152.00
6XX	Supplies and Materials	858.74	1,065.93
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>30,908.05</u>	<u>24,511.04</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				4,521.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				21,309.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				24,511.04	(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	109.50	Less Last Year	0.00	(4b)	109.50
				109.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)				1,429.65	(5)



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## 20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	272.19	169.80
1900 Other Revenue from Local Sources	0.00	1,040.00
1910 Rentals	2,507.97	240.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,780.16	1,449.80

### 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	1,646.08
6XX Supplies and Materials	0.00	1,021.40
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	2,667.48

## Schedule of Changes Worksheet

Beginning Fund Balance	9,587.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,449.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,667.48	(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                   939.90   Less Last Year                   0.00                   (4b)                   939.90		
	939.90	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,309.72	(5)



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## 21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	620.99	214.07
5300 Operating Transfers from Other Funds	9,564.89	22,162.69
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	10,185.88	22,376.76

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	2,053.40
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	2,631.36
24XX Support Services - School Administration		
1XX Personal Services - Salaries	11,551.49	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	8,737.69	2,215.16
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	740.71	429.92
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	1,098.18
21XX Support Services - Students		
1XX Personal Services - Salaries	0.00	1,321.70
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	21,029.89	9,749.72



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## 21 - Compensated Absence Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					16,303.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					22,376.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					9,749.72	(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)					28,930.97	(5)



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## 26 - Impact Aid Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	298.78	169.48
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	298.78	169.48

### Schedule of Changes Worksheet

Beginning Fund Balance	10,347.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	169.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00    Less Last Year            0.00            (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00    Less Last Year            0.00            (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,517.41	(5)



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## 28 - Technology Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	0.00	36,537.61
1510	Interest Earnings	560.73	94.91
3281	State Technology Aid	753.39	0.00
3440	State HB20/SB417 Prop Tax Reimb	0.00	1,196.47
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		1,314.12	37,828.99

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	4XX Purchased Property Services	165.26	0.00
	6XX Supplies and Materials	50.40	39,275.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		215.66	39,275.50

## Schedule of Changes Worksheet

Beginning Fund Balance		19,479.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		37,828.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		39,275.50	(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)		18,033.07	(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	16,447.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>0.00</u>	<u>16,447.99</u>

### Schedule of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		16,447.99	(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)		16,447.99	(5)



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## 60 - Building Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	1,716.21	757.74
1900	Other Revenue from Local Sources	4,063.02	818.56
1910	Rentals	90.00	0.00
5200	Sale or Compensation for Loss of Assets	8,630.35	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>14,499.58</u>	<u>1,576.30</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		
4XXX	Facilities Acquisition and Construction Services		
	3XX Purchased Professional and Technical Services	3,195.00	704.00
	4XX Purchased Property Services	16,349.89	0.00
	7XX Property and Equipment Acquisition	7,772.16	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>27,317.05</u>	<u>704.00</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				50,657.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,576.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				704.00	(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	5,949.89	(4b)	-5,949.89
				-5,949.89	(4)
Ending Fund Balance (1 + 2 - 3 + 4)				45,580.36	(5)



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## 78 - Self Insurance Fund - Health

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	26,731.45	7,534.82
1900	Other Revenue from Local Sources	352,006.90	682,577.56
1970	Services Provided Other Funds	492,902.91	761,560.95
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		871,641.26	1,451,673.33

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

PRC Program Function Object		2002 Value	2003 Value
920	Enterprise or Internal Service Programs		
	32XX Enterprise Services		
	2XX Personal Services - Employee Benefits	1,012,477.41	1,731,265.20
	3XX Purchased Professional and Technical Services	23,247.67	6,799.28
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		1,035,725.08	1,738,064.48

### Schedule of Changes Worksheet

Beginning Fund Balance				722,939.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,451,673.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,738,064.48	(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)				436,547.86	(5)



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## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1XXX Revenues from Student Activities	563,989.63	395,389.37
6100 Material Prior Period Revenue Adjustments	10,100.15	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	574,089.78	395,389.37

### 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	474,884.11	372,651.38
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	474,884.11	372,651.38

## Schedule of Changes Worksheet

Beginning Fund Balance	233,287.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	395,389.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	372,651.38	(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)	256,025.36	(5)



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<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2002 Value</b>	<b>2003 Value</b>
XX	XXX 26XX	41X Energy Utility Services	100,703.48	105,845.12
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	75,466.56
b. Related Services Block Grant Entitlement	25153.44
c. Total Entitlements Subject to Reversion	100,620.00

## 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)]	133,824.60
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	279,477.74
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	134,762.57	0.00	0.00	0.00
280	1XXX	2XX	19,021.91	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	2,106.16	0.00	0.00	0.00
280	1XXX	5XX	455.00	0.00	0.00	0.00
280	1XXX	6XX	10,961.61	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	43,091.39	0.00	0.00	0.00
280	21XX	2XX	7,001.60	0.00	0.00	0.00
280	21XX	3XX	19,639.64	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	145.00	0.00	0.00	0.00
280	21XX	6XX	705.04	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	34,903.00	0.00	0.00	0.00
280	24XX	2XX	3,061.56	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	541.66	0.00	0.00	0.00
280	24XX	5XX	1,754.30	0.00	0.00	0.00
280	24XX	6XX	1,327.30	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
<b>Totals</b>			279,477.74	0.00	0.00	0.00 279,477.74



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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.*