



# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

## 10 Daniels County 0194 Scobey K-12 Schools

### 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** Dionne Ferestad

Phone #: (406) 487-2202

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

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

**Chair, Board of Trustees** Ed Hinton

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

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

**County Superintendent** Patricia McDonnell

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

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

### Software

Accounting Package: Black Mountain

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: 0194-930648150000**

**10 Daniels County**

**0194 Scobey K-12 Schools**

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
001	Title I Part A	FEDERAL	1001946202	84.010A
002	Title VI -Innov Ed Prog Strat	FEDERAL	1001943902	84.298
003	IDEA-B (Trans from Coop)	FEDERAL	n/a	84.027A
004	Vo Ed Carl D Perkins-Basic	FEDERAL	1001948102BG	84.048A
005	Title IV Drug Free Schools	FEDERAL	1001941602	84.1846
006	Vo Ed Family & Cons Sci	STATE	n/a	State
007	Vo Ed Tech Ed	STATE	n/a	State
008	IDEA-Presch Sec 619 (Coop)	FEDERAL	n/a	84.173A
009	Ruby hanson Bequest	LOCAL		
010	Vo Ed Business/Marketing	STATE	n/a	State
012	Insurance Reimbursement	LOCAL		
013	FOCUS Consortium	LOCAL		
014	Class Size Reduction	FEDERAL	1001946202	84.340
015	Title II, Part D, Ed Technology	FEDERAL	1001946003	84.318
016	Miscellaneous Direct Federal Grant	FEDERAL	S358A020993	unknown
017	Jobs for Montana Graduates	STATE	Unknown	State
018	MISCELLANEOUS - INTERCAP LOAN	STATE	UNKNOWN	

# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

## 10 Daniels County 0194 Scobey K-12 Schools

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)	288,998.57	29,889.66	9,444.87	2,232.69
02	Taxes Receivable - Real and Personal (120-149)	35,753.38	1,505.60	973.52	
03	Taxes Receivable - Protested (150-159)	3,301.67	105.40	86.65	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	1,214.01			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>329,267.63</b>	<b>31,500.66</b>	<b>10,505.04</b>	<b>2,232.69</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)	538.83			
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	52.00		13,630.00	
25	Deferred Revenue (680)	39,055.05	1,611.00	1,060.17	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>39,645.88</b>	<b>1,611.00</b>	<b>14,690.17</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	41,963.01	556.39		4,590.98
48	Fund Balance for Budget (961-970)	247,658.74	29,333.27	-4,185.13	-2,358.29
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>289,621.75</b>	<b>29,889.66</b>	<b>-4,185.13</b>	<b>2,232.69</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>329,267.63</b>	<b>31,500.66</b>	<b>10,505.04</b>	<b>2,232.69</b>

# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

## 10 Daniels County 0194 Scobey K-12 Schools

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)		27,724.03	105,488.81	937.11
02	Taxes Receivable - Real and Personal (120-149)				413.07
03	Taxes Receivable - Protested (150-159)				46.46
04	Receivables from Other Funds (160-179)				538.83
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>		27,724.03	105,488.81	1,935.47
<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)				459.53
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				459.53
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			20,377.38	
48	Fund Balance for Budget (961-970)		27,724.03	85,111.43	1,475.94
52	<b>TOTAL FUND BALANCE/EQUITY</b>		27,724.03	105,488.81	1,475.94
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		27,724.03	105,488.81	1,935.47

# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

## 10 Daniels County 0194 Scobey K-12 Schools

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)	1,052.62			10,788.73
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)	1,357.63			
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>2,410.25</b>			<b>10,788.73</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)	44.13			
48	Fund Balance for Budget (961-970)	2,366.12			10,788.73
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>2,410.25</b>			<b>10,788.73</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>2,410.25</b>			<b>10,788.73</b>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

10 Daniels County

0194 Scobey K-12 Schools

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: 0194-930648150000

## 10 Daniels County 0194 Scobey K-12 Schools

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)	10,804.53	9,098.67	27,731.37	
02	Taxes Receivable - Real and Personal (120-149)	559.14	47.82	6,768.56	
03	Taxes Receivable - Protested (150-159)	96.39		641.03	
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)		8.23		
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>11,460.06</b>	<b>9,154.72</b>	<b>35,140.96</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)	655.53	56.05	7,409.59	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>655.53</b>	<b>56.05</b>	<b>7,409.59</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	747.39			
48	Fund Balance for Budget (961-970)	10,057.14	9,098.67	27,731.37	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>10,804.53</b>	<b>9,098.67</b>	<b>27,731.37</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>11,460.06</b>	<b>9,154.72</b>	<b>35,140.96</b>	

# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

## 10 Daniels County 0194 Scobey K-12 Schools

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)	4,497.29			3,250.72
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>	4,497.29			3,250.72
<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)	4,497.29			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				3,250.72
52	<b>TOTAL FUND BALANCE/EQUITY</b>	4,497.29			3,250.72
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4,497.29			3,250.72



# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

10 Daniels County

0194 Scobey K-12 Schools

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: 0194-930648150000

10 Daniels County

0194 Scobey K-12 Schools

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: 0194-930648150000

10 Daniels County

0194 Scobey K-12 Schools

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)	28,588.54		44,783.25	
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>	28,588.54		44,783.25	
<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)	28,588.54		44,783.25	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	28,588.54		44,783.25	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	28,588.54		44,783.25	



# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

10 Daniels County

0194 Scobey K-12 Schools

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)	68,111.35	19,117.43		
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>	68,111.35	19,117.43		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	7,447.27			
23	Warrants Payable (620)	60,069.72	19,117.43		
24	Other Current Liabilities (621-679)	594.36			
35	<b>TOTAL LIABILITIES</b>	68,111.35	19,117.43		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	68,111.35	19,117.43		



# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

10 Daniels County

0194 Scobey K-12 Schools

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: 0194-930648150000

## 10 Daniels County 0194 Scobey K-12 Schools

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)			94,806.84	
11	Buildings and Building Improvements (331 & 332)			6,518,252.66	
12	Machinery and Equipment (341 & 342)			665,285.86	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				38,520.10
15	Amounts to be Provided (404-406)				1,488,004.42
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>7,278,345.36</b>	<b>1,526,524.52</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)				1,425,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				101,524.52
35	<b>TOTAL LIABILITIES</b>				<b>1,526,524.52</b>
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			7,278,345.36	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>7,278,345.36</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>7,278,345.36</b>	<b>1,526,524.52</b>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

10 Daniels County

0194 Scobey K-12 Schools

## 01 - General Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	482,401.46	504,610.41
1112 District Levy - Personal Property	18,631.30	17,008.18
1113 District Levy - Heavy Motor Vehicles	499.31	1,042.12
1114 District Levy - Pers Prop/Mobile Homes	13.69	427.74
1130 Tax Title and Property Sales	0.00	238.09
1190 Penalties and Interest on Taxes	1,459.36	1,979.32
1310 Individual Tuition	18,135.00	10,222.00
1510 Interest Earnings	5,517.17	3,435.00
1900 Other Revenue from Local Sources	2,717.44	1,941.90
3110 Direct State Aid	721,628.96	727,265.09
3115 State Spec Ed Allowable Cost Pymt to Districts	40,345.53	40,671.14
3120 State Guaranteed Tax Base Aid	178,315.93	222,446.51
3440 State HB20/SB417 Prop Tax Reimb	33,434.21	27,746.57
3444 State School Block Grant	155,304.49	151,356.24
3460 Montana Oil and Gas Tax	195.12	67.84
6100 Material Prior Period Revenue Adjustments	874.49	1,710.61
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,659,473.46</b>	<b>1,712,168.76</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	535,962.08	548,068.96
2XX Personal Services - Employee Benefits	108,130.93	94,539.70
3XX Purchased Professional and Technical Services	3,298.06	2,673.32
4XX Purchased Property Services	2,694.37	2,596.97
5XX Other Purchased Services	1,207.29	2,270.88
6XX Supplies and Materials	73,435.12	50,370.06
7XX Property and Equipment Acquisition	2,756.87	14,908.04
810 Dues and Fees	614.00	626.00
21XX Support Services - Students		
1XX Personal Services - Salaries	36,394.34	36,931.00
2XX Personal Services - Employee Benefits	5,116.85	5,072.41
3XX Purchased Professional and Technical Services	1,767.64	1,955.61
5XX Other Purchased Services	0.00	51.60
6XX Supplies and Materials	725.63	516.42
222X Educational Media Services		
1XX Personal Services - Salaries	49,397.98	43,361.67
2XX Personal Services - Employee Benefits	6,099.02	5,970.84
6XX Supplies and Materials	9,725.27	9,878.95



# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

## 10 Daniels County 0194 Scobey K-12 Schools

### 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		810	Dues and Fees	76.67	0.00
23XX	Support Services - General Administration				
	1XX	Personal Services - Salaries		63,532.83	69,883.37
	2XX	Personal Services - Employee Benefits		11,774.60	20,027.68
	3XX	Purchased Professional and Technical Services		5,928.00	17,992.34
	5XX	Other Purchased Services		25,128.12	25,951.15
	6XX	Supplies and Materials		4,800.45	2,570.66
	7XX	Property and Equipment Acquisition		2,061.33	0.00
	810	Dues and Fees		6,358.31	5,450.83
24XX	Support Services - School Administration				
	1XX	Personal Services - Salaries		63,703.25	65,923.14
	2XX	Personal Services - Employee Benefits		10,715.23	6,685.78
	5XX	Other Purchased Services		777.56	1,378.05
	6XX	Supplies and Materials		6,726.80	6,190.82
	7XX	Property and Equipment Acquisition		1,784.92	638.52
	810	Dues and Fees		560.00	942.40
25XX	Support Services - Business				
	1XX	Personal Services - Salaries		21,608.43	22,486.19
	2XX	Personal Services - Employee Benefits		4,521.85	7,445.16
	3XX	Purchased Professional and Technical Services		0.00	4,227.00
	5XX	Other Purchased Services		31.98	1,923.77
	6XX	Supplies and Materials		5,022.70	1,524.73
	810	Dues and Fees		75.00	253.70
26XX	Operation and Maintenance of Plant Services				
	1XX	Personal Services - Salaries		74,067.04	80,539.69
	2XX	Personal Services - Employee Benefits		13,461.80	16,980.20
	3XX	Purchased Professional and Technical Services		135.00	33.75
	4XX	Purchased Property Services		66,822.77	55,849.30
	6XX	Supplies and Materials		42,796.30	62,261.14
	810	Dues and Fees		52.00	52.00
27XX	Student Transportation Services				
	6XX	Supplies and Materials		0.00	10.00
4XXX	Facilities Acquisition and Construction Services				
	7XX	Property and Equipment Acquisition		38,076.99	2,978.89
52XX	Capital Leases or Long Term Notes with Board of Investm				
	840	Principal On Debt		6,184.83	0.00
	850	Interest on Debt		3,489.72	0.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

## 10 Daniels County 0194 Scobey K-12 Schools

### 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	82,187.69	87,797.42
		2XX	Personal Services - Employee Benefits	3,517.33	9,002.24
		3XX	Purchased Professional and Technical Services	0.00	100.00
		4XX	Purchased Property Services	0.00	50.00
		6XX	Supplies and Materials	4,473.59	1,149.11
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	15,217.08	26,547.76
340	Family & Consumer Sciences				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	24,006.29	0.00
		2XX	Personal Services - Employee Benefits	3,970.49	0.00
		6XX	Supplies and Materials	1,373.88	0.00
350	Technology Education/Industrial Arts				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	37,829.24	0.00
		2XX	Personal Services - Employee Benefits	6,063.09	0.00
		4XX	Purchased Property Services	399.42	0.00
		6XX	Supplies and Materials	5,085.83	0.00
		7XX	Property and Equipment Acquisition	430.94	0.00
360	Business/Marketing				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	33,901.23	0.00
		2XX	Personal Services - Employee Benefits	5,218.51	0.00
		6XX	Supplies and Materials	3,208.16	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	103,383.51
		2XX	Personal Services - Employee Benefits	0.00	15,198.23
		4XX	Purchased Property Services	0.00	759.74
		6XX	Supplies and Materials	0.00	4,669.19
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	1,932.33	3,801.86
		2XX	Personal Services - Employee Benefits	17.37	89.07
		6XX	Supplies and Materials	0.00	208.03
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	11,659.01	9,599.83



# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

10 Daniels County

0194 Scobey K-12 Schools

## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
710	School Sponsored		Extracurricular Activities		
	34XX		Extracurricular - Activities		
		2XX	Personal Services - Employee Benefits	35.19	54.17
		5XX	Other Purchased Services	12,299.48	6,657.50
		6XX	Supplies and Materials	5,698.32	5,635.22
		810	Dues and Fees	2,140.00	1,887.50
720	School Sponsored		Athletics		
	27XX		Student Transportation Services		
		1XX	Personal Services - Salaries	6,085.14	4,742.61
		2XX	Personal Services - Employee Benefits	38.51	80.36
		6XX	Supplies and Materials	2,726.86	3,194.94
	35XX		Extracurricular - Athletics		
		1XX	Personal Services - Salaries	31,780.63	30,309.09
		2XX	Personal Services - Employee Benefits	143.16	192.57
		4XX	Purchased Property Services	247.38	1,867.06
		5XX	Other Purchased Services	2,129.80	944.58
		6XX	Supplies and Materials	9,833.82	8,204.80
		810	Dues and Fees	2,480.00	2,910.00
910	Food Services				
	31XX		Food Services		
		1XX	Personal Services - Salaries	32,249.87	39,989.59
		2XX	Personal Services - Employee Benefits	3,937.19	6,697.52
999	Undistributed				
	61XX		Operating Transfers to Other Funds		
		910	Operating Transfers to Other Funds	4,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,673,916.76</u>	<u>1,675,716.19</u>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

10 Daniels County

0194 Scobey K-12 Schools

## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						251,906.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,712,168.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,675,716.19	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	41,963.01	Less Last Year	40,700.68	(4b)		1,262.33	
						1,262.33	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						289,621.75	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

10 Daniels County

0194 Scobey K-12 Schools

## 10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	28,462.94	14,315.31
1112	District Levy - Personal Property	920.01	571.36
1113	District Levy - Heavy Motor Vehicles	30.09	29.26
1114	District Levy - Pers Prop/Mobile Homes	0.13	25.80
1130	Tax Title and Property Sales	0.00	11.65
1190	Penalties and Interest on Taxes	42.25	75.04
1510	Interest Earnings	758.42	414.00
1900	Other Revenue from Local Sources	0.00	3.17
2220	County On-Schedule Trans Reimb	64,517.95	61,821.18
3210	State On-Schedule Trans Reimb	63,915.76	61,821.18
3440	State HB20/SB417 Prop Tax Reimb	2,545.10	1,868.92
3444	State School Block Grant	1,427.57	1,391.28
3460	Montana Oil and Gas Tax	1.83	4.08
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>162,622.05</u>	<u>142,352.23</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	4,950.00	5,600.03
2XX	Personal Services - Employee Benefits	15.99	20.24
25XX	Support Services - Business		
1XX	Personal Services - Salaries	5,793.62	6,368.33
2XX	Personal Services - Employee Benefits	999.56	1,372.63
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	89,135.68	92,975.41
2XX	Personal Services - Employee Benefits	8,694.28	9,449.69
3XX	Purchased Professional and Technical Services	438.00	263.25
4XX	Purchased Property Services	19,289.57	23,422.97
5XX	Other Purchased Services	7,495.58	6,789.20
6XX	Supplies and Materials	17,004.85	19,073.58
7XX	Property and Equipment Acquisition	654.86	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>154,471.99</u>	<u>165,335.33</u>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

## 10 Daniels County 0194 Scobey K-12 Schools

### 10 - Transportation Fund

#### Schedule of Changes Worksheet

Beginning Fund Balance					52,316.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					142,352.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					165,335.33	(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	556.39	Less Last Year	0.00	(4b)	556.39	
					556.39	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					29,889.66	(5)

# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

## 10 Daniels County 0194 Scobey K-12 Schools

### 11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	7,782.34	16,615.59
1112	District Levy - Personal Property	402.45	510.27
1113	District Levy - Heavy Motor Vehicles	7.63	34.43
1114	District Levy - Pers Prop/Mobile Homes	17.49	6.53
1130	Tax Title and Property Sales	0.00	7.84
1190	Penalties and Interest on Taxes	54.77	63.73
1510	Interest Earnings	1,284.11	544.03
3440	State HB20/SB417 Prop Tax Reimb	1,560.52	1,436.37
3444	State School Block Grant	6,312.73	6,152.24
3460	Montana Oil and Gas Tax	9.58	1.04

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

17,431.62      25,372.07

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	43,765.00	56,030.00

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

43,765.00      56,030.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

10 Daniels County

0194 Scobey K-12 Schools

## 11 - Bus Depreciation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						26,472.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						25,372.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						56,030.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						-4,185.13	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

10 Daniels County

0194 Scobey K-12 Schools

## 12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	154.27	53.58
1611	National School Lunch Program	34,934.85	50,067.86
1900	Other Revenue from Local Sources	526.00	0.00
3220	State Food Services Match	3,602.94	0.00
4550	Federal Child Nutrition	16,597.80	5,429.90
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>55,815.86</u>	<u>55,551.34</u>

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

PRC Program Function Object		2002 Value	2003 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	19,208.35	14,450.81
	2XX Personal Services - Employee Benefits	3,682.90	1,835.06
	4XX Purchased Property Services	2,109.85	1,917.80
	5XX Other Purchased Services	659.78	0.00
	6XX Supplies and Materials	33,169.08	39,505.01
	810 Dues and Fees	25.00	451.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>58,854.96</u>	<u>58,160.18</u>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

## 10 Daniels County 0194 Scobey K-12 Schools

### 12 - School Food Services Fund

#### Schedule of Changes Worksheet

Beginning Fund Balance						250.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						55,551.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						58,160.18	(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	4,590.98	Less Last Year	0.00	(4b)		4,590.98	
						4,590.98	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,232.69	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

## 10 Daniels County 0194 Scobey K-12 Schools

### 14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	1,469.56	770.98
2240 County Retirement Distribution	201,194.52	156,953.54
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>202,664.08</b>	<b>157,724.52</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		
2XX Personal Services - Employee Benefits	82,460.43	80,490.84
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	5,386.76	5,456.07
222X Educational Media Services		
2XX Personal Services - Employee Benefits	7,431.05	6,777.58
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	8,968.91	11,138.68
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	9,472.62	9,714.40
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,767.03	4,139.24
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	9,835.94	10,666.45
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	12,871.29	13,182.77
277 Federal Individuals with Disabilities Education Act (IDEA)		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,647.09	0.00
279 Federal Individuals with Disabilities Education Act (IDEA)		
1XXX Instruction		
2XX Personal Services - Employee Benefits	426.17	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	10,875.56	11,502.86
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	2,149.31	1,639.47

# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

## 10 Daniels County 0194 Scobey K-12 Schools

### 14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
299	Miscellaneous OPI and Non-OPI Federal Grants/Loans				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	1,453.63	0.00
340	Family & Consumer Sciences				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	3,601.89	0.00
350	Technology Education/Industrial Arts				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	5,534.03	0.00
360	Business/Marketing				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	5,300.91	0.00
394	State Career & Technical Ed Entitlement - Family & Cons				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	4,272.27
395	State Career & Technical Ed Entitlement - Technology Ed/				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	5,985.47
396	State Career & Technical Ed Entitlement - Office Occupati				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	5,228.50
410	Miscellaneous Federal Grants Direct from Feds				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	2,269.75
456	IDEA, Part B, Children with Disabilities				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	3,651.45
457	IDEA Preschool				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	543.72
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	890.60	674.99

# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

## 10 Daniels County 0194 Scobey K-12 Schools

### 14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
710	School Sponsored	Extracurricular	Activities		
	27XX	Student Transportation	Services		
		2XX	Personal Services - Employee Benefits	228.32	399.29
	34XX	Extracurricular -	Activities		
		2XX	Personal Services - Employee Benefits	1,704.23	1,363.79
720	School Sponsored	Athletics			
	27XX	Student Transportation	Services		
		2XX	Personal Services - Employee Benefits	579.53	625.85
	35XX	Extracurricular -	Athletics		
		2XX	Personal Services - Employee Benefits	4,082.52	3,959.06
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	7,268.68	7,864.45
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>188,936.50</u>	<u>191,546.95</u>

#### Schedule of Changes Worksheet

Beginning Fund Balance					61,546.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					157,724.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					191,546.95	(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)					27,724.03	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

10 Daniels County

0194 Scobey K-12 Schools

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>001 Title I Part A</b>	
4200 Title I, Part A, Improving Basic Programs	46,527.00
<b>002 Title VI -Innov Ed Prog Strat</b>	
4350 Title V, Part A, Innovative Programs	2,697.00
<b>003 IDEA-B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	24,648.00
<b>004 Vo Ed Carl D Perkins-Basic</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	5,000.00
<b>005 Title IV Drug Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	3,204.00
<b>006 Vo Ed Family &amp; Cons Sci</b>	
3900 State Career & Technical Ed Entitlement	674.00
<b>007 Vo Ed Tech Ed</b>	
3900 State Career & Technical Ed Entitlement	636.00
<b>008 IDEA-Presch Sec 619 (Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	2,456.00
<b>009 Ruby hanson Bequest</b>	
1920 Contributions/Donations from Private Sources	10,720.43
<b>010 Vo Ed Business/Marketing</b>	
3900 State Career & Technical Ed Entitlement	792.00
<b>012 Insurance Reimbursement</b>	
1510 Interest Earnings	2,283.31
1920 Contributions/Donations from Private Sources	1,310.00
<b>012 Subtotal</b>	3,593.31
<b>013 FOCUS Consortium</b>	
1900 Other Revenue from Local Sources	968.23
5700 Resources Transferred from Other School Districts or Cooperatives	11,637.65
<b>013 Subtotal</b>	12,605.88
<b>014 Class Size Reduction</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	18,460.00
<b>015 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	1,977.00
<b>016 Miscellaneous Direct Federal Grant</b>	
4700 Federal Miscellaneous Grants from other State Agencies	20,266.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

10 Daniels County

0194 Scobey K-12 Schools

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>017 Jobs for Montana Graduates</b>	
1900 Other Revenue from Local Sources	3,000.00
4700 Federal Miscellaneous Grants from other State Agencies	1,000.00
	4,000.00
<b>017 Subtotal</b>	
<b>018 MISCELLANEOUS - INTERCAP LOAN</b>	
1900 Other Revenue from Local Sources	12,698.07
	170,954.69

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

PRC Program Function Object	2003 Value
<b>001 Title I Part A</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	41,095.83
2XX Personal Services - Employee Benefits	5,431.17
	46,527.00
<b>001 Subtotal</b>	
<b>002 Title VI -Innov Ed Prog Strat</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	303.00
7XX Property and Equipment Acquisition	2,639.89
	2,942.89
<b>002 Subtotal</b>	
<b>003 IDEA-B (Trans from Coop)</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	20,725.27
2XX Personal Services - Employee Benefits	3,922.73
	24,648.00
<b>003 Subtotal</b>	



# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

## 10 Daniels County 0194 Scobey K-12 Schools

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>004 Vo Ed Carl D Perkins-Basic</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	80.88
6XX Supplies and Materials	269.12
7XX Property and Equipment Acquisition	4,915.00
	5,265.00
<b>004 Subtotal</b>	
<b>005 Title IV Drug Free Schools</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	731.00
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,792.68
6XX Supplies and Materials	680.32
	3,204.00
<b>005 Subtotal</b>	
<b>006 Vo Ed Family &amp; Cons Sci</b>	
394 State Career & Technical Ed Entitlement - Family & Cons	
1XXX Instruction	
6XX Supplies and Materials	674.00
<b>007 Vo Ed Tech Ed</b>	
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
6XX Supplies and Materials	239.66
7XX Property and Equipment Acquisition	396.34
	636.00
<b>007 Subtotal</b>	
<b>008 IDEA-Presch Sec 619 (Coop)</b>	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	2,449.05
2XX Personal Services - Employee Benefits	6.95



# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

10 Daniels County

0194 Scobey K-12 Schools

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>008 Subtotal</b>	2,456.00
<b>009 Ruby hanson Bequest</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
7XX Property and Equipment Acquisition	11,801.50
<b>010 Vo Ed Business/Marketing</b>	
394 State Career & Technical Ed Entitlement - Family & Cons	
1XXX Instruction	
7XX Property and Equipment Acquisition	644.81
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	147.19
<b>010 Subtotal</b>	792.00
<b>012 Insurance Reimbursement</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	3,176.65
6XX Supplies and Materials	1,785.00
7XX Property and Equipment Acquisition	3,590.99
<b>012 Subtotal</b>	8,552.64
<b>013 FOCUS Consortium</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	12,553.41
2XX Personal Services - Employee Benefits	50.50
<b>013 Subtotal</b>	12,603.91
<b>014 Class Size Reduction</b>	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	15,499.41
2XX Personal Services - Employee Benefits	2,960.59



# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

10 Daniels County

0194 Scobey K-12 Schools

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>014 Subtotal</b>	18,460.00
<b>015 Title II, Part D, Ed Technology</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
7XX Property and Equipment Acquisition	1,977.00
<b>016 Miscellaneous Direct Federal Grant</b>	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
6XX Supplies and Materials	2,612.40
7XX Property and Equipment Acquisition	17,653.60
<b>016 Subtotal</b>	20,266.00
<b>017 Jobs for Montana Graduates</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	165.00
<b>018 MISCELLANEOUS - INTERCAP LOAN</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
4XX Purchased Property Services	2,270.87
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	29,427.20
<b>018 Subtotal</b>	31,698.07
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00 192,669.01



# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

## 10 Daniels County 0194 Scobey K-12 Schools

### 15 - Miscellaneous Programs Fund

#### Schedule of Changes Worksheet

Beginning Fund Balance					138,412.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					170,954.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					192,669.01	(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	20,377.38	Less Last Year	31,586.84	(4b)	-11,209.46	
					-11,209.46	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					105,488.81	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Title I Part A	46,527.00	46527.00	.00
002 Title VI -Innov Ed Prog Strat	2,697.00	2942.89	-245.89
003 IDEA-B (Trans from Coop)	24,648.00	24648.00	.00
004 Vo Ed Carl D Perkins-Basic	5,000.00	5265.00	-265.00
005 Title IV Drug Free Schools	3,204.00	3204.00	.00
006 Vo Ed Family & Cons Sci	674.00	674.00	.00
007 Vo Ed Tech Ed	636.00	636.00	.00
008 IDEA-Presch Sec 619 (Coop)	2,456.00	2456.00	.00
009 Ruby hanson Bequest	10,720.43	11801.50	-1081.07
010 Vo Ed Business/Marketing	792.00	792.00	.00
012 Insurance Reimbursement	3,593.31	8552.64	-4959.33
013 FOCUS Consortium	12,605.88	12603.91	1.97
014 Class Size Reduction	18,460.00	18460.00	.00
015 Title II, Part D, Ed Technology	1,977.00	1977.00	.00
016 Miscellaneous Direct Federal Grant	20,266.00	20266.00	.00
017 Jobs for Montana Graduates	4,000.00	165.00	3835.00
018 MISCELLANEOUS - INTERCAP LOAN	12,698.07	31698.07	-19000.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

**10 Daniels County**  
**0194 Scobey K-12 Schools**

## 15 - Miscellaneous Programs Fund

### Project Reporter Summaries

<b>Project Reporter</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Difference</b>
<b>Total</b>	170,954.69	192,669.01	-21,714.32

# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

## 10 Daniels County 0194 Scobey K-12 Schools

### 17 - Adult Education Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	4,501.77	8,548.04
1112	District Levy - Personal Property	186.12	267.44
1113	District Levy - Heavy Motor Vehicles	4.62	17.77
1114	District Levy - Pers Prop/Mobile Homes	0.17	3.98
1130	Tax Title and Property Sales	0.00	0.44
1190	Penalties and Interest on Taxes	14.94	19.42
1510	Interest Earnings	58.32	20.81
3440	State HB20/SB417 Prop Tax Reimb	203.11	274.32
3444	State School Block Grant	1,068.39	1,041.23
3460	Montana Oil and Gas Tax	2.47	0.62

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

6,039.91	10,194.07
----------	-----------

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

PRC Program Function Object		2002 Value	2003 Value
610	Adult Continuing Education Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	5,134.08	4,432.00
	2XX Personal Services - Employee Benefits	72.97	18.40
	3XX Purchased Professional and Technical Services	3,790.27	5,138.00

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

8,997.32	9,588.40
----------	----------



# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

## 10 Daniels County 0194 Scobey K-12 Schools

### 17 - Adult Education Fund

#### Schedule of Changes Worksheet

Beginning Fund Balance					870.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					10,194.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					9,588.40	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,475.94	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

## 10 Daniels County 0194 Scobey K-12 Schools

### 18 - Traffic Education Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	72.21	58.97
1982 Summer Session - Driver's Education Fees	4,700.00	2,650.00
3260 State Driver's Education Reimbursement	2,100.21	1,296.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	6,872.42	4,004.97

#### 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	5,076.00	3,910.50
2XX Personal Services - Employee Benefits	15.98	16.35
5XX Other Purchased Services	383.62	386.18
6XX Supplies and Materials	229.65	1,058.29
26XX Operation and Maintenance of Plant Services		
5XX Other Purchased Services	0.00	178.56
6XX Supplies and Materials	0.00	6.71
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	5,705.25	5,556.59



# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

## 10 Daniels County 0194 Scobey K-12 Schools

### 18 - Traffic Education Fund

#### Schedule of Changes Worksheet

Beginning Fund Balance						3,917.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,004.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,556.59	(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	44.13	Less Last Year	0.00	(4b)		44.13	
						44.13	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,410.25	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

10 Daniels County

0194 Scobey K-12 Schools

## 21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	170.31	182.70
5300 Operating Transfers from Other Funds	4,000.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,170.31	182.70

### Schedule of Changes Worksheet

Beginning Fund Balance	10,606.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	182.70	(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)	10,788.73	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

## 10 Daniels County 0194 Scobey K-12 Schools

### 28 - Technology Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	0.00	23,534.34
1112	District Levy - Personal Property	0.00	666.69
1113	District Levy - Heavy Motor Vehicles	0.00	33.69
1190	Penalties and Interest on Taxes	0.00	25.78
1510	Interest Earnings	112.81	37.96
1920	Contributions/Donations from Private Sources	0.00	2,000.00
3281	State Technology Aid	342.39	0.00
3440	State HB20/SB417 Prop Tax Reimb	0.00	765.93
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>455.20</u>	<u>27,064.39</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		
	6XX Supplies and Materials	0.00	1,405.65
	7XX Property and Equipment Acquisition	0.00	5,404.00
299	Miscellaneous OPI and Non-OPI Federal Grants/Loans		
1XXX	Instruction		
	7XX Property and Equipment Acquisition	667.31	0.00
410	Miscellaneous Federal Grants Direct from Feds		
1XXX	Instruction		
	6XX Supplies and Materials	0.00	5,290.45
	7XX Property and Equipment Acquisition	0.00	8,361.99
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>667.31</u>	<u>20,462.09</u>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

## 10 Daniels County 0194 Scobey K-12 Schools

### 28 - Technology Fund

#### Schedule of Changes Worksheet

Beginning Fund Balance						3,454.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						27,064.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						20,462.09	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	747.39	Less Last Year	0.00	(4b)		747.39	
						747.39	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						10,804.53	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

10 Daniels County

0194 Scobey K-12 Schools

## 29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	0.00	2,010.56
1112 District Levy - Personal Property	0.00	56.96
1113 District Levy - Heavy Motor Vehicles	0.00	2.88
1190 Penalties and Interest on Taxes	0.00	2.22
1510 Interest Earnings	0.00	54.54
3282 State Flexibility Fund Allocation	0.00	6,906.08
3440 State HB20/SB417 Prop Tax Reimb	0.00	65.43
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>0.00</b>	<b>9,098.67</b>

### Schedule of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		9,098.67	(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)		9,098.67	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

10 Daniels County

0194 Scobey K-12 Schools

## 50 - Debt Service Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	84,261.93	104,155.67
1112	District Levy - Personal Property	3,378.32	3,420.90
1113	District Levy - Heavy Motor Vehicles	86.78	215.47
1114	District Levy - Pers Prop/Mobile Homes	2.86	74.34
1130	Tax Title and Property Sales	0.00	14.86
1190	Penalties and Interest on Taxes	285.42	372.62
1510	Interest Earnings	1,301.26	695.29
3120	State Guaranteed Tax Base Aid	21,902.87	22,102.08
3440	State HB20/SB417 Prop Tax Reimb	1,262.00	3,312.01
3444	State School Block Grant	22,256.96	21,691.13
3460	Montana Oil and Gas Tax	2,416.96	11.79
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>137,155.36</u>	<u>156,066.16</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	830 Special Assessments	4,478.33	4,496.00
	840 Principal On Debt	65,000.00	65,000.00
	850 Interest on Debt	80,937.50	77,915.00
	860 Agent Fees/Issuance Costs	205.00	205.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>150,620.83</u>	<u>147,616.00</u>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

## 10 Daniels County 0194 Scobey K-12 Schools

### 50 - Debt Service Fund

#### Schedule of Changes Worksheet

Beginning Fund Balance					19,281.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					156,066.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					147,616.00	(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)					27,731.37	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

10 Daniels County

0194 Scobey K-12 Schools

## 60 - Building Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	732.79	468.46
1900	Other Revenue from Local Sources	1,182.27	1,011.00
1920	Contributions/Donations from Private Sources	1,000.00	0.00
5200	Sale or Compensation for Loss of Assets	125,307.55	890.79
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>128,222.61</u>	<u>2,370.25</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	4XX Purchased Property Services	1,625.30	457.00
	7XX Property and Equipment Acquisition	7,275.00	35,517.00
	8XX Other Expenditures	69,274.25	0.00
26XX	Operation and Maintenance of Plant Services		
	4XX Purchased Property Services	2,428.06	3,635.50
	7XX Property and Equipment Acquisition	0.00	10,601.00
4XXX	Facilities Acquisition and Construction Services		
	4XX Purchased Property Services	0.00	450.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>80,602.61</u>	<u>50,660.50</u>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

10 Daniels County

0194 Scobey K-12 Schools

60 - Building Fund

## Schedule of Changes Worksheet

Beginning Fund Balance					52,787.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,370.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					50,660.50	(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)					4,497.29	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

## 10 Daniels County 0194 Scobey K-12 Schools

### 71 - Industrial Arts Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	85.49	55.87
1900 Other Revenue from Local Sources	494.56	109.49
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	580.05	165.36

#### 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		
6XX Supplies and Materials	461.37	87.03
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	461.37	87.03

### Schedule of Changes Worksheet

Beginning Fund Balance	3,172.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	165.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	87.03	(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)	3,250.72	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

## 10 Daniels County 0194 Scobey K-12 Schools

### 81 - Endowment Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	837.46	501.34
1900 Other Revenue from Local Sources	30.00	0.00
1920 Contributions/Donations from Private Sources	132.10	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	999.56	501.34

#### 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		
870 Student Scholarships	1,318.59	464.74
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,318.59	464.74

### Schedule of Changes Worksheet

Beginning Fund Balance	28,551.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	501.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	464.74	(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)	28,588.54	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

10 Daniels County

0194 Scobey K-12 Schools

## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1700 Student Extracurricular Activity Receipts	149,842.77	126,333.87
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	149,842.77	126,333.87

### 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	150,178.05	126,340.94
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	150,178.05	126,340.94

## Schedule of Changes Worksheet

Beginning Fund Balance	44,790.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	126,333.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	126,340.94	(3)
Increase/Decrease of Reserve for Inventories		
This Year                   0.00 Less Last Year           0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                   0.00 Less Last Year           0.00                   (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	44,783.25	(5)



# Trustees' Financial Summary

**FY2002-03**

**Submit ID: 0194-930648150000**

**10 Daniels County**

**0194 Scobey K-12 Schools**

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2002 Value</b>	<b>2003 Value</b>
XX	XXX 26XX	41X Energy Utility Services	32,561.03	29,267.96
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	226.80	1,397.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	139,400.13	31,009.09
XX	XXX 4XXX	73X Major Equipment-New	31,108.00	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: 0194-930648150000

10 Daniels County

0194 Scobey K-12 Schools

## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	34,709.78
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	34,709.78

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	11,568.97
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	49,981.77
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	124,646.53
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: 0194-930648150000

## 10 Daniels County

### 0194 Scobey K-12 Schools

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	87,797.42	0.00	0.00	0.00	
280	1XXX	2XX	9,002.24	0.00	0.00	0.00	
280	1XXX	3XX	100.00	0.00	0.00	0.00	
280	1XXX	4XX	50.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	1,149.11	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	26,547.76	0.00	0.00	0.00	
<b>Totals</b>			124,646.53	0.00	0.00	0.00	124,646.53



# Trustees' Financial Summary

FY2002-03

Submit ID: 0194-930648150000

## 10 Daniels County 0194 Scobey K-12 Schools

*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.*