



Trustees' Financial Summary

FY2002-03

Submit ID: 0196-718333330000

10 Daniels County

0196 Peerless 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 Garnet Puckett

Phone #: (406) 893-4377

(Signature)

(Date)

Chair, Board of Trustees James Snare

(Signature)

(Date)

County Superintendent Patricia McDonnell

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

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

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

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



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PRC	Title	Project Type	Project Number	CFDA #
190	NREA-mini grant science	LOCAL		
222	Title I Accountability Grant	FEDERAL	1001963102	84.348A
223	Title VI - Effective Schls	FEDERAL	001001963902	84.298
391	Vo Ed Agriculture	STATE	xxxxxxx	State
396	Vo Ed All Programs	STATE	xxxxxxx	State
412	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	10-0196-03	84.358
420	Title I, Part A, Accountability	FEDERAL	10-0196-31-03	84.348A
430	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	10-0196-14-03	84.367
431	Title II, Part D, Ed Technology	FEDERAL	10-0196-60-03	84.318
435	Title V, Part A, Innovative Programs	FEDERAL	10-0196-39-03	84.298
456	IDEA, Part B, Children w/Disabilities	FEDERAL	10-0196-77-03	84.027
555	Interest Earnings	LOCAL		
811	hailstorm	LOCAL		

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	139,395.88	31,305.83	67,051.17	7,819.43
02	Taxes Receivable - Real and Personal (120-149)	27,362.18		1,949.20	
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)	8,886.76			1,580.47
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	175,644.82	31,305.83	69,000.37	9,399.90
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	27,362.18		1,949.20	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	27,362.18		1,949.20	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	8,886.76			1,580.47
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	139,395.88	31,305.83	67,051.17	7,819.43
52	TOTAL FUND BALANCE/EQUITY	148,282.64	31,305.83	67,051.17	9,399.90
53	TOTAL LIABILITIES AND FUND BALANCE	175,644.82	31,305.83	69,000.37	9,399.90

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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		40,990.93	146,961.68	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		40,990.93	146,961.68	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		40,990.93	146,961.68	
52	TOTAL FUND BALANCE/EQUITY		40,990.93	146,961.68	
53	TOTAL LIABILITIES AND FUND BALANCE		40,990.93	146,961.68	

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,440.77		719.78	1,061.35
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)	1,365.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,805.77		719.78	1,061.35
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)			335.00	
35	TOTAL LIABILITIES			335.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	2,805.77		384.78	1,061.35
52	TOTAL FUND BALANCE/EQUITY	2,805.77		384.78	1,061.35
53	TOTAL LIABILITIES AND FUND BALANCE	2,805.77		719.78	1,061.35



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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		2,871.15		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		2,871.15		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		2,871.15		
52	TOTAL FUND BALANCE/EQUITY		2,871.15		
53	TOTAL LIABILITIES AND FUND BALANCE		2,871.15		

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,965.75			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	9,965.75			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	9,965.75			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	9,965.75			
53	TOTAL LIABILITIES AND FUND BALANCE	9,965.75			



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	562.60		12,159.52	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	562.60		12,159.52	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	562.60		12,159.52	
52	TOTAL FUND BALANCE/EQUITY	562.60		12,159.52	
53	TOTAL LIABILITIES AND FUND BALANCE	562.60		12,159.52	



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	17,861.44	5,407.15		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	17,861.44	5,407.15		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	17,861.44	5,407.15		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	17,861.44	5,407.15		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	17,861.44	5,407.15		



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



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
10	Land and Land Improvements (311-322)			23,284.50	
11	Buildings and Building Improvements (331 & 332)			595,881.44	
12	Machinery and Equipment (341 & 342)			189,253.80	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				1,061.35
15	Amounts to be Provided (404-406)				15,440.55
20	TOTAL ASSETS AND OTHER DEBITS			808,419.74	16,501.90
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				16,501.90
35	TOTAL LIABILITIES				16,501.90
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			808,419.74	
52	TOTAL FUND BALANCE/EQUITY			808,419.74	
53	TOTAL LIABILITIES AND FUND BALANCE			808,419.74	16,501.90



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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	160,776.29	184,116.25
1190	Penalties and Interest on Taxes	464.97	958.13
1310	Individual Tuition	2,591.20	0.00
1510	Interest Earnings	4,306.71	2,634.03
1900	Other Revenue from Local Sources	2,044.37	2,130.76
3110	Direct State Aid	199,238.32	197,443.58
3115	State Spec Ed Allowable Cost Pymt to Districts	9,036.78	9,967.02
3440	State HB20/SB417 Prop Tax Reimb	12,206.10	10,466.09
3444	State School Block Grant	106,052.11	103,355.99
3460	Montana Oil and Gas Tax	2,231.51	815.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		498,948.36	511,887.36

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	184,055.10	177,148.27
2XX	Personal Services - Employee Benefits	26,158.08	30,770.83
3XX	Purchased Professional and Technical Services	78.00	629.00
4XX	Purchased Property Services	880.83	1,754.73
5XX	Other Purchased Services	786.63	1,777.82
6XX	Supplies and Materials	7,368.90	7,024.43
810	Dues and Fees	834.18	949.92
21XX	Support Services - Students		
1XX	Personal Services - Salaries	4,308.37	4,900.04
2XX	Personal Services - Employee Benefits	14.90	18.31
3XX	Purchased Professional and Technical Services	0.00	75.00
5XX	Other Purchased Services	0.00	24.03
6XX	Supplies and Materials	120.00	131.10
810	Dues and Fees	85.00	295.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	12,566.59	8,580.92
2XX	Personal Services - Employee Benefits	3,638.93	4,241.18
5XX	Other Purchased Services	460.35	417.20
6XX	Supplies and Materials	1,103.71	1,712.42
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	25,975.05	32,927.17
2XX	Personal Services - Employee Benefits	10,942.79	11,731.84
3XX	Purchased Professional and Technical Services	909.64	394.50



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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			
		4XX	Purchased Property Services	1,898.50	1,883.00
		5XX	Other Purchased Services	16,216.48	19,928.38
		6XX	Supplies and Materials	2,146.94	911.51
		7XX	Property and Equipment Acquisition	899.00	0.00
		810	Dues and Fees	1,118.00	1,549.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	17,363.97	17,387.45
		2XX	Personal Services - Employee Benefits	3,650.56	4,070.99
		3XX	Purchased Professional and Technical Services	803.00	6,355.00
		4XX	Purchased Property Services	1,642.96	894.85
		5XX	Other Purchased Services	3,363.88	2,813.20
		6XX	Supplies and Materials	4,348.25	3,716.63
		810	Dues and Fees	1,050.00	1,050.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	22,091.88	20,492.74
		2XX	Personal Services - Employee Benefits	4,382.93	4,927.20
		4XX	Purchased Property Services	19,418.02	29,678.75
		5XX	Other Purchased Services	844.53	1,138.86
		6XX	Supplies and Materials	7,030.71	12,954.31
		7XX	Property and Equipment Acquisition	6,634.00	0.00
		810	Dues and Fees	30.00	30.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	12,998.76	18,546.00
		2XX	Personal Services - Employee Benefits	1,840.40	4,268.20
		3XX	Purchased Professional and Technical Services	0.00	2,615.00
		4XX	Purchased Property Services	1,765.78	1,650.00
		5XX	Other Purchased Services	2,781.94	152.45
		6XX	Supplies and Materials	909.65	0.00
		7XX	Property and Equipment Acquisition	103.59	0.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	1,353.41	438.98
310	Agriculture				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	24,195.12	0.00
		2XX	Personal Services - Employee Benefits	3,685.05	0.00
		4XX	Purchased Property Services	1,900.00	0.00
		5XX	Other Purchased Services	22.93	0.00
		6XX	Supplies and Materials	1,358.94	0.00



Trustees' Financial Summary

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10 Daniels County

0196 Peerless K-12 Schools

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
360	Business/Marketing				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	20,918.28	0.00
		2XX	Personal Services - Employee Benefits	73.67	0.00
		6XX	Supplies and Materials	112.95	0.00
		7XX	Property and Equipment Acquisition	103.59	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	45,536.04
		2XX	Personal Services - Employee Benefits	0.00	8,548.76
		4XX	Purchased Property Services	0.00	1,952.98
		5XX	Other Purchased Services	0.00	122.80
		6XX	Supplies and Materials	0.00	1,512.66
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	71.64	0.00
		2XX	Personal Services - Employee Benefits	3.58	0.00
		6XX	Supplies and Materials	203.77	0.00
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	5,450.07	2,034.04
		2XX	Personal Services - Employee Benefits	230.61	52.12
		3XX	Purchased Professional and Technical Services	384.09	779.80
		4XX	Purchased Property Services	576.11	0.00
		5XX	Other Purchased Services	1,688.45	436.75
		6XX	Supplies and Materials	5,144.79	4,472.36
		810	Dues and Fees	2,150.00	1,600.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	103.42	870.18
		2XX	Personal Services - Employee Benefits	5.17	45.18
		6XX	Supplies and Materials	0.00	414.87
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	1,274.22	2,999.96
		2XX	Personal Services - Employee Benefits	15.43	12.66
		5XX	Other Purchased Services	668.61	1,428.70
		6XX	Supplies and Materials	470.26	265.99
		7XX	Property and Equipment Acquisition	424.65	0.00
		810	Dues and Fees	0.00	1,350.00



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0196 Peerless K-12 Schools

01 - General Fund

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	12,356.32	16,446.42
2XX Personal Services - Employee Benefits	513.92	664.06
4XX Purchased Property Services	2,900.00	2,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	503,979.83	536,502.54

Schedule of Changes Worksheet

Beginning Fund Balance	172,521.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	511,887.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	536,502.54	(3)
Increase/Decrease of Reserve for Inventories		
This Year 8,886.76 Less Last Year 8,510.70 (4a)	376.06	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	376.06	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	148,282.64	(5)



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0196 Peerless K-12 Schools

10 - Transportation Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	1,150.37	539.35
2220 County On-Schedule Trans Reimb	14,522.19	13,355.30
3210 State On-Schedule Trans Reimb	13,234.50	13,234.51
3440 State HB20/SB417 Prop Tax Reimb	78.02	66.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	28,985.08	27,196.02

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	6,327.95	4,999.92
2XX Personal Services - Employee Benefits	18.10	14.87
25XX Support Services - Business		
1XX Personal Services - Salaries	5,749.10	5,977.26
2XX Personal Services - Employee Benefits	16.73	18.12
27XX Student Transportation Services		
1XX Personal Services - Salaries	16,729.81	15,840.13
2XX Personal Services - Employee Benefits	655.57	639.19
3XX Purchased Professional and Technical Services	381.50	202.25
4XX Purchased Property Services	2,047.60	226.57
5XX Other Purchased Services	1,698.33	3,409.99
6XX Supplies and Materials	7,976.19	6,205.09
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	41,600.88	37,533.39



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10 Daniels County

0196 Peerless K-12 Schools

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					41,643.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					27,196.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					37,533.39	(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)					31,305.83	(5)



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10 Daniels County

0196 Peerless K-12 Schools

11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	12,494.53	13,981.11
1190	Penalties and Interest on Taxes	35.74	74.40
1510	Interest Earnings	1,074.50	525.67
3440	State HB20/SB417 Prop Tax Reimb	1,843.16	1,576.15
3444	State School Block Grant	2,404.60	2,343.47
3460	Montana Oil and Gas Tax	163.30	63.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>18,015.83</u>	<u>18,564.22</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	18,930.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>18,930.00</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				48,486.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				18,564.22	(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)				67,051.17	(5)



Trustees' Financial Summary

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10 Daniels County

0196 Peerless 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	186.60	122.10
1611	National School Lunch Program	3,138.30	2,520.90
1632	Daily Adult Sales	2,167.80	2,057.50
1900	Other Revenue from Local Sources	42.17	571.20
3220	State Food Services Match	1,218.48	776.38
4550	Federal Child Nutrition	6,110.57	8,004.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		12,863.92	14,052.08

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

PRC Program Function Object		2002 Value	2003 Value
910	Food Services		
	31XX Food Services		
	5XX Other Purchased Services	115.38	13.65
	6XX Supplies and Materials	11,460.91	13,116.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		11,576.29	13,130.19

Schedule of Changes Worksheet

Beginning Fund Balance				8,356.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				14,052.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				13,130.19	(3)
Increase/Decrease of Reserve for Inventories					
This Year	1,580.47	Less Last Year	1,458.67	(4a)	121.80
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					121.80 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,399.90 (5)



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10 Daniels County

0196 Peerless 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	564.93	629.20
2240 County Retirement Distribution	57,506.52	58,443.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	58,071.45	59,072.52

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	28,691.58	27,938.26
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	660.46	751.14
222X Educational Media Services		
2XX Personal Services - Employee Benefits	3,025.63	2,701.68
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	3,343.18	3,841.10
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,528.19	3,549.99
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,238.72	2,796.40
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2,100.06	1,823.07
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,579.13	2,830.06
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	858.43	188.51
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	7,267.47
3XX Undistributed Vocational Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,156.58	0.00
430 Title II, Part A, Teacher & Principal Training & Recruiting		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	366.54



Trustees' Financial Summary

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0196 Peerless K-12 Schools

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
430	Title II, Part A, Teacher & Principal Training & Recruiting				
431	Title II, Part D, Educational Technology				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	61.62
435	Title V, Part A, Innovative Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	145.79
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	207.75	222.22
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	8.14	68.38
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	195.33	491.33
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	2,277.81	2,235.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>57,870.99</u>	<u>57,279.09</u>



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0196 Peerless K-12 Schools

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						39,197.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						59,072.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						57,279.09	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						40,990.93	(5)



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0196 Peerless K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
190 NREA-mini grant science	
1900 Other Revenue from Local Sources	500.00
391 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	1,814.00
396 Vo Ed All Programs	
3900 State Career & Technical Ed Entitlement	169.00
412 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,857.00
420 Title I, Part A, Accountability	
4200 Title I, Part A, Improving Basic Programs	9,250.00
430 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,991.00
431 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	402.00
435 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	951.00
456 IDEA, Part B, Children w/Disabilities	
4560 IDEA, Part B, Children with Disabilities	3,329.00
555 Interest Earnings	
1510 Interest Earnings	2,239.51
811 hailstorm	
1900 Other Revenue from Local Sources	13,125.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	48,627.87

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

PRC Program Function Object	2003 Value
190 NREA-mini grant science	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	78.08
6XX Supplies and Materials	421.92
190 Subtotal	500.00



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0196 Peerless K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
391 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
1XX Personal Services - Salaries	1,814.00
396 Vo Ed All Programs	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	169.00
412 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	2,800.00
2XX Personal Services - Employee Benefits	2,400.00
3XX Purchased Professional and Technical Services	859.80
4XX Purchased Property Services	808.00
6XX Supplies and Materials	4,729.19
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	1,609.08
5XX Other Purchased Services	650.93
412 Subtotal	13,857.00
420 Title I, Part A, Accountability	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	8,650.00
3XX Purchased Professional and Technical Services	600.00
420 Subtotal	9,250.00
430 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	2,991.00
431 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	402.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
431 Title II, Part D, Educational Technology	
431 Subtotal	402.00
435 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	951.00
456 IDEA, Part B, Children w/Disabilities	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	3,329.00

Schedule of Changes Worksheet

Beginning Fund Balance	131,596.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	48,627.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	33,263.00	(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)	146,961.68	(5)



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15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
190 NREA-mini grant science	500.00	500.00	.00
222 Title I Accountability Grant	0.00	0.00	.00
223 Title VI - Effective Schls	0.00	0.00	.00
391 Vo Ed Agriculture	1,814.00	1814.00	.00
396 Vo Ed All Programs	169.00	169.00	.00
412 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	13,857.00	13857.00	.00
420 Title I, Part A, Accountability	9,250.00	9250.00	.00
430 Title II, Part A, Teacher/Principal Train/Recruit	2,991.00	2991.00	.00
431 Title II, Part D, Ed Technology	402.00	402.00	.00
435 Title V, Part A, Innovative Programs	951.00	951.00	.00
456 IDEA, Part B, Children w/Disabilities	3,329.00	3329.00	.00
555 Interest Earnings	2,239.51	0.00	2239.51
811 hailstorm	13,125.36	0.00	13125.36
Total	48,627.87	33,263.00	15,364.87



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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	750.00	3,630.00
1510 Interest Earnings	10.97	11.35
3260 State Driver's Education Reimbursement	325.17	1,455.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,086.14	5,096.40

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

PRC Program Function Object	2002 Value	2003 Value
180 Summer School		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	2,352.00
2XX Personal Services - Employee Benefits	0.00	10.35
4XX Purchased Property Services	0.00	162.81
6XX Supplies and Materials	0.00	431.43
410 Summer School		
1XXX Instruction		
1XX Personal Services - Salaries	1,092.00	0.00
2XX Personal Services - Employee Benefits	4.48	0.00
4XX Purchased Property Services	169.68	0.00
6XX Supplies and Materials	246.65	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,512.81	2,956.59



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18 - Traffic Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance					665.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,096.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,956.59	(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	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,805.77	(5)



Trustees' Financial Summary

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0196 Peerless K-12 Schools

20 - Lease-Rental Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	115.86	49.19
1910	Rentals	8,330.00	8,755.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,445.86	8,804.19

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	7,510.39	10,406.40
	6XX Supplies and Materials	1,159.64	1,207.88
	7XX Property and Equipment Acquisition	300.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		8,970.03	11,614.28

Schedule of Changes Worksheet

Beginning Fund Balance				3,194.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				8,804.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				11,614.28	(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)				384.78	(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	15.95	17.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15.95	17.63

Schedule of Changes Worksheet

Beginning Fund Balance	1,043.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,061.35	(5)



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0196 Peerless K-12 Schools

29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	17.47
3282 State Flexibility Fund Allocation	0.00	2,853.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	2,871.15

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,871.15	(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)	2,871.15	(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	270.25	163.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	270.25	163.09

Schedule of Changes Worksheet

Beginning Fund Balance	9,802.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	163.09	(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)	9,965.75	(5)



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81 - Endowment Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	8.47	9.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8.47	9.33

Schedule of Changes Worksheet

Beginning Fund Balance	553.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9.33	(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)	562.60	(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	20,078.39	25,133.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	20,078.39	25,133.58

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	23,217.61	24,658.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	23,217.61	24,658.02

Schedule of Changes Worksheet

Beginning Fund Balance	11,683.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,133.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	24,658.02	(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)	12,159.52	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	28,198.28	35,949.73
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	7,437.00	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	3,991.02
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	3,991.02

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,330.23
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	5,747.03
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	27,670.63
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
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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	18,546.00	0.00	0.00	0.00	
280	1XXX	2XX	4,268.20	0.00	0.00	0.00	
280	1XXX	3XX	2,615.00	0.00	0.00	0.00	
280	1XXX	4XX	1,650.00	0.00	0.00	0.00	
280	1XXX	5XX	152.45	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	438.98	0.00	0.00	0.00	
Totals			27,670.63	0.00	0.00	0.00	27,670.63



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

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