



Trustees' Financial Summary

FY2002-03

Submit ID: 0216-74297150000

11 Dawson County
0216 Lindsay Elem

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

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

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

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

Certification

Business Manager/Clerk Marla McCormick

Phone #: (406) 584-7592

(Signature)

(Date)

Chair, Board of Trustees Ted Stortz

(Signature)

(Date)

County Superintendent Martha Young

(Signature)

(Date)

Software

Accounting Package: Quicken

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: 0216-74297150000

11 Dawson County

0216 Lindsay Elem

PRC	Title	Project Type	Project Number	CFDA #
003	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	110216003	84.358A
102	Title I Part A	FEDERAL	1102163102	84.010A
143	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1102161403	84.367
163	Title IV, Part A, Safe & Drug-Free	FEDERAL	1102161603	84.186A
313	Title I, Part A, Improving Basic Programs	FEDERAL	1102163103	84.010A
393	Title V, Part A, Innovative Programs	FEDERAL	1102163903	84.298
603	Title II, Part D, Ed Technology	FEDERAL	1102166003	84.318
653	School Renovation, IDEA, Technology	FEDERAL	1102166503	84.352

Trustees' Financial Summary

FY2002-03

Submit ID: 0216-74297150000

11 Dawson County
0216 Lindsay Elem

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)	10,739.52	5,667.26		
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	10,739.52	5,667.26		
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)	10,739.52	5,667.26		
52	TOTAL FUND BALANCE/EQUITY	10,739.52	5,667.26		
53	TOTAL LIABILITIES AND FUND BALANCE	10,739.52	5,667.26		

Trustees' Financial Summary

FY2002-03

Submit ID: 0216-74297150000

11 Dawson County
0216 Lindsay Elem

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)	361.59	3,435.28	-1,435.00	
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)			1,435.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	361.59	3,435.28		
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)	361.59	3,435.28		
52	TOTAL FUND BALANCE/EQUITY	361.59	3,435.28		
53	TOTAL LIABILITIES AND FUND BALANCE	361.59	3,435.28		

Trustees' Financial Summary

FY2002-03

Submit ID: 0216-74297150000

11 Dawson County
0216 Lindsay Elem

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)				
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				
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				



Trustees' Financial Summary

FY2002-03

Submit ID: 0216-74297150000

11 Dawson County
0216 Lindsay Elem

ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
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				

Trustees' Financial Summary

FY2002-03

Submit ID: 0216-74297150000

11 Dawson County
0216 Lindsay Elem

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)				
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				
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				



Trustees' Financial Summary

FY2002-03

Submit ID: 0216-74297150000

11 Dawson County
0216 Lindsay Elem

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)	41.99			
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	41.99			
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)	41.99			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	41.99			
53	TOTAL LIABILITIES AND FUND BALANCE	41.99			

Trustees' Financial Summary

FY2002-03

Submit ID: 0216-74297150000

11 Dawson County
0216 Lindsay Elem

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				

Trustees' Financial Summary

FY2002-03

Submit ID: 0216-74297150000

11 Dawson County
0216 Lindsay Elem

ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
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				

Trustees' Financial Summary

FY2002-03

Submit ID: 0216-74297150000

11 Dawson County
0216 Lindsay Elem

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



Trustees' Financial Summary

FY2002-03

Submit ID: 0216-74297150000

11 Dawson County
0216 Lindsay Elem

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



Trustees' Financial Summary

FY2002-03

Submit ID: 0216-74297150000

11 Dawson County
0216 Lindsay Elem

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				

Trustees' Financial Summary

FY2002-03

Submit ID: 0216-74297150000

11 Dawson County
0216 Lindsay Elem

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



Trustees' Financial Summary

FY2002-03

Submit ID: 0216-74297150000

11 Dawson County
0216 Lindsay Elem

01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	384.93	255.66
1111	District Levy - Real Property	17,456.09	20,292.63
1112	District Levy - Personal Property	914.49	951.22
1114	District Levy - Pers Prop/Mobile Homes	138.15	24.27
1190	Penalties and Interest on Taxes	31.07	36.64
1510	Interest Earnings	345.48	305.96
1900	Other Revenue from Local Sources	213.25	217.35
3110	Direct State Aid	23,864.35	26,057.86
3115	State Spec Ed Allowable Cost Pymt to Districts	1,037.97	1,209.40
3440	State HB20/SB417 Prop Tax Reimb	2,843.91	1,672.74
3444	State School Block Grant	4,173.81	4,067.70
3460	Montana Oil and Gas Tax	2,388.42	1,920.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		53,791.92	57,011.76

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	25,365.62	18,937.50
2XX	Personal Services - Employee Benefits	99.47	81.39
6XX	Supplies and Materials	5,327.44	11,663.60
8XX	Other Expenditures	235.61	526.33
21XX	Support Services - Students		
3XX	Purchased Professional and Technical Services	0.00	144.00
221X	Improvement of Instruction Services		
3XX	Purchased Professional and Technical Services	198.00	0.00
222X	Educational Media Services		
6XX	Supplies and Materials	384.97	153.65
8XX	Other Expenditures	150.00	433.34
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	3,494.92	3,800.00
2XX	Personal Services - Employee Benefits	11.49	16.72
5XX	Other Purchased Services	2,415.26	2,670.70
6XX	Supplies and Materials	730.60	551.05
8XX	Other Expenditures	968.77	1,298.38
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	11,490.88	14,153.57
5XX	Other Purchased Services	1,121.00	1,353.00
6XX	Supplies and Materials	235.02	489.79



Trustees' Financial Summary

FY2002-03

Submit ID: 0216-74297150000

11 Dawson County

0216 Lindsay Elem

01 - General Fund

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
280 Special Education - Local and State		
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	1,495.00	1,741.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	53,724.05	58,014.54

Schedule of Changes Worksheet

Beginning Fund Balance	11,742.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	57,011.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	58,014.54	(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)	10,739.52	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0216-74297150000

**11 Dawson County
0216 Lindsay Elem**

10 - Transportation Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	0.44	0.00
1111 District Levy - Real Property	0.03	1.66
1112 District Levy - Personal Property	2.47	0.03
1113 District Levy - Heavy Motor Vehicles	3.52	0.00
1190 Penalties and Interest on Taxes	0.00	0.39
1510 Interest Earnings	167.22	132.91
2220 County On-Schedule Trans Reimb	2,626.80	889.08
3210 State On-Schedule Trans Reimb	2,626.80	2,480.05
3444 State School Block Grant	78.39	76.40
3460 Montana Oil and Gas Tax	452.09	169.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,957.76	3,750.14

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
5XX Other Purchased Services	5,253.60	4,596.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,253.60	4,596.10



Trustees' Financial Summary

FY2002-03

Submit ID: 0216-74297150000

11 Dawson County

0216 Lindsay Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					6,513.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,750.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,596.10	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,667.26	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0216-74297150000

**11 Dawson County
0216 Lindsay Elem**

13 - Tuition Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	20.93	137.19
1111	District Levy - Real Property	970.42	10,804.47
1112	District Levy - Personal Property	56.00	500.59
1114	District Levy - Pers Prop/Mobile Homes	16.45	1.33
1190	Penalties and Interest on Taxes	6.71	11.09
1510	Interest Earnings	88.32	897.54
3440	State HB20/SB417 Prop Tax Reimb	154.74	26.07
3444	State School Block Grant	2,134.35	2,080.09
3460	Montana Oil and Gas Tax	1,385.24	627.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4,833.16</u>	<u>15,085.76</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
5XX	Other Purchased Services	8,180.00	14,294.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>8,180.00</u>	<u>14,294.44</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0216-74297150000

11 Dawson County

0216 Lindsay Elem

13 - Tuition Fund

Schedule of Changes Worksheet

Beginning Fund Balance						-429.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						15,085.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						14,294.44	(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)						361.59	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0216-74297150000

**11 Dawson County
0216 Lindsay Elem**

14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	47.50	49.24
2240 County Retirement Distribution	6,930.90	7,079.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,978.40	7,128.92

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	5,572.74	7,071.79
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,572.74	7,071.79

Schedule of Changes Worksheet

Beginning Fund Balance	3,378.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,128.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,071.79	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b) 0.00		
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,435.28	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0216-74297150000

11 Dawson County
0216 Lindsay Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
003 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	6,986.31
102 Title I Part A	
4200 Title I, Part A, Improving Basic Programs	97.50
143 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	6,978.00
163 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,435.00
313 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	19,800.00
393 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	684.00
603 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	1,722.00
653 School Renovation, IDEA, Technology	
4650 Federal Miscellaneous Grants from OPI	4,483.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	42,185.81

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

PRC Program Function Object	2003 Value
003 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
8XX Other Expenditures	6,986.31
102 Title I Part A	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	97.50
143 Title II, Part A, Teacher/Principal Train/Recruit	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	6,710.93
6XX Supplies and Materials	243.07



Trustees' Financial Summary

FY2002-03

Submit ID: 0216-74297150000

**11 Dawson County
0216 Lindsay Elem**

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
8XX Other Expenditures	24.00
	24.00
143 Subtotal	6,978.00
163 Title IV, Part A, Safe & Drug-Free	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	85.81
6XX Supplies and Materials	1,349.19
	1,435.00
163 Subtotal	1,435.00
313 Title I, Part A, Improving Basic Programs	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	19,650.00
6XX Supplies and Materials	150.00
	19,800.00
313 Subtotal	19,800.00
393 Title V, Part A, Innovative Programs	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	684.00
	684.00
603 Title II, Part D, Ed Technology	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1,006.90
6XX Supplies and Materials	715.10
	1,722.00
603 Subtotal	1,722.00
653 School Renovation, IDEA, Technology	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
8XX Other Expenditures	4,483.00
	4,483.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0216-74297150000

**11 Dawson County
0216 Lindsay Elem**

15 - Miscellaneous Programs Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	42,185.81
--	------	-----------

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	42,185.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	42,185.81	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b) 0.00		
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	6,986.31	6986.31	.00
102 Title I Part A	97.50	97.50	.00
143 Title II, Part A, Teacher/Principal Train/Recruit	6,978.00	6978.00	.00
163 Title IV, Part A, Safe & Drug-Free	1,435.00	1435.00	.00
313 Title I, Part A, Improving Basic Programs	19,800.00	19800.00	.00
393 Title V, Part A, Innovative Programs	684.00	684.00	.00
603 Title II, Part D, Ed Technology	1,722.00	1722.00	.00
653 School Renovation, IDEA, Technology	4,483.00	4483.00	.00
Total	42,185.81	42,185.81	.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0216-74297150000

**11 Dawson County
0216 Lindsay Elem**

28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.47	0.00
3281 State Technology Aid	11.22	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>11.69</u>	<u>0.00</u>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	115.83	11.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>115.83</u>	<u>11.69</u>

Schedule of Changes Worksheet

Beginning Fund Balance				11.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				11.69	(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
Ending Fund Balance (1 + 2 - 3 + 4)				0.00	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0216-74297150000

11 Dawson County
0216 Lindsay Elem

29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
3282 State Flexibility Fund Allocation	0.00	871.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	871.96

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		
8XX Other Expenditures	0.00	871.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	871.96

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	871.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	871.96	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b) 0.00		
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0216-74297150000

**11 Dawson County
0216 Lindsay Elem**

60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	109.81	42.64
1900 Other Revenue from Local Sources	1,736.90	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,846.71	42.64

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	1,683.09	262.64
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,683.09	262.64

Schedule of Changes Worksheet

Beginning Fund Balance	261.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	42.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	262.64	(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)	41.99	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0216-74297150000

11 Dawson County

0216 Lindsay Elem

Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	2,498.50	4,706.38
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	8,180.00	14,294.44
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: 0216-74297150000

11 Dawson County
0216 Lindsay Elem

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	1,209.40
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	1,209.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	403.10
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	1,741.52
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,741.52
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: 0216-74297150000

11 Dawson County

0216 Lindsay Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	0.00	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	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	1,741.52	0.00	0.00	0.00	
Totals			1,741.52	0.00	0.00	0.00	1,741.52



Trustees' Financial Summary

FY2002-03

Submit ID: 0216-74297150000

11 Dawson County

0216 Lindsay Elem

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

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