



Trustees' Financial Summary

FY2002-03

Submit ID: 0228-4004475000

11 Dawson County
0228 Richey H S

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

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

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

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

Certification

Business Manager/Clerk Jodi Williams

Phone #: (406) 773-5523

(Signature)

(Date)

Chair, Board of Trustees Alf Idland

(Signature)

(Date)

County Superintendent Martha Young

(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 #
001	Interest	LOCAL		
002	Miscellaneous Local Revenue	LOCAL		
003	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	100359288	84.358A
004	Vo Ed Tech Ed/Industrial Arts	STATE	1102280311	State
005	E Rate	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)	52,887.00	20,474.00	38,536.00	1,319.00
02	Taxes Receivable - Real and Personal (120-149)	5,161.00	665.00		
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	58,048.00	21,139.00	38,536.00	1,319.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	5,161.00	665.00		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	5,161.00	665.00		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	52,887.00	20,474.00	38,536.00	1,319.00
52	TOTAL FUND BALANCE/EQUITY	52,887.00	20,474.00	38,536.00	1,319.00
53	TOTAL LIABILITIES AND FUND BALANCE	58,048.00	21,139.00	38,536.00	1,319.00

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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)		21,352.00	19,459.94	9,244.00
02	Taxes Receivable - Real and Personal (120-149)				191.00
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		21,352.00	19,459.94	9,435.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				191.00
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				191.00
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		21,352.00	19,459.94	9,244.00
52	TOTAL FUND BALANCE/EQUITY		21,352.00	19,459.94	9,244.00
53	TOTAL LIABILITIES AND FUND BALANCE		21,352.00	19,459.94	9,435.00

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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)	3,800.00			1,770.00
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)	585.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,385.00			1,770.00
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)	4,385.00			1,770.00
52	TOTAL FUND BALANCE/EQUITY	4,385.00			1,770.00
53	TOTAL LIABILITIES AND FUND BALANCE	4,385.00			1,770.00



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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)	94.00	1,413.82		
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	94.00	1,413.82		
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)	94.00	1,413.82		
52	TOTAL FUND BALANCE/EQUITY	94.00	1,413.82		
53	TOTAL LIABILITIES AND FUND BALANCE	94.00	1,413.82		

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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)	14,823.00			
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)				
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	14,823.00			
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)	14,823.00			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	14,823.00			
53	TOTAL LIABILITIES AND FUND BALANCE	14,823.00			

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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)			70,323.00	
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			70,323.00	
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)			70,323.00	
52	TOTAL FUND BALANCE/EQUITY			70,323.00	
53	TOTAL LIABILITIES AND FUND BALANCE			70,323.00	



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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)				
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 - 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)			2,039.00	
11	Buildings and Building Improvements (331 & 332)			590,493.00	
12	Machinery and Equipment (341 & 342)			232,538.00	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				1,770.00
15	Amounts to be Provided (404-406)				25,060.53
20	TOTAL ASSETS AND OTHER DEBITS			825,070.00	26,830.53
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)				26,830.53
35	TOTAL LIABILITIES				26,830.53
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			825,070.00	
52	TOTAL FUND BALANCE/EQUITY			825,070.00	
53	TOTAL LIABILITIES AND FUND BALANCE			825,070.00	26,830.53



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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	137,584.00	144,728.00
1113	District Levy - Heavy Motor Vehicles	47.00	51.00
1190	Penalties and Interest on Taxes	329.00	423.00
1510	Interest Earnings	2,148.47	1,653.00
1900	Other Revenue from Local Sources	342.00	1,230.00
1910	Rentals	50.00	0.00
1915	Dormitory Charges	75.00	0.00
3110	Direct State Aid	194,085.61	195,420.58
3115	State Spec Ed Allowable Cost Pymt to Districts	5,340.26	5,649.43
3120	State Guaranteed Tax Base Aid	47,170.56	55,056.24
3440	State HB20/SB417 Prop Tax Reimb	7,185.00	6,130.00
3444	State School Block Grant	26,869.10	26,186.02
3460	Montana Oil and Gas Tax	4,095.00	4,599.00
6100	Material Prior Period Revenue Adjustments	1,811.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		427,132.00	441,126.27

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	132,617.00	118,767.27
2XX	Personal Services - Employee Benefits	17,873.00	22,148.00
3XX	Purchased Professional and Technical Services	5,827.00	4,464.00
4XX	Purchased Property Services	192.00	204.00
5XX	Other Purchased Services	265.00	530.00
6XX	Supplies and Materials	15,184.00	23,658.00
8XX	Other Expenditures	714.00	1,127.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	10,112.00	17,181.00
2XX	Personal Services - Employee Benefits	648.00	648.00
6XX	Supplies and Materials	1,919.00	1,506.00
8XX	Other Expenditures	131.00	108.00
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	39,431.00	46,069.00
2XX	Personal Services - Employee Benefits	4,374.00	4,050.00
4XX	Purchased Property Services	90.00	90.00
5XX	Other Purchased Services	5,831.00	6,112.00
6XX	Supplies and Materials	5,121.00	2,450.00
8XX	Other Expenditures	2,643.00	1,694.00

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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				
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	12,724.00	14,138.00
		2XX	Personal Services - Employee Benefits	1,565.00	1,563.00
		5XX	Other Purchased Services	344.00	208.00
		6XX	Supplies and Materials	473.00	112.00
		8XX	Other Expenditures	2,195.00	5,067.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	25,639.00	24,799.00
		2XX	Personal Services - Employee Benefits	3,488.00	4,016.00
		3XX	Purchased Professional and Technical Services	16,806.00	1,440.00
		4XX	Purchased Property Services	30,036.00	23,819.00
		5XX	Other Purchased Services	5,944.00	6,062.00
		6XX	Supplies and Materials	7,207.00	8,486.00
		7XX	Property and Equipment Acquisition	0.00	3,592.00
		8XX	Other Expenditures	98.00	253.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	8,799.00	6,308.00
		2XX	Personal Services - Employee Benefits	996.00	545.00
		3XX	Purchased Professional and Technical Services	558.00	842.00
		6XX	Supplies and Materials	407.00	676.00
		810	Dues and Fees	0.00	51.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	34,861.00
		2XX	Personal Services - Employee Benefits	0.00	4,986.00
		4XX	Purchased Property Services	0.00	14.00
		5XX	Other Purchased Services	0.00	605.00
		6XX	Supplies and Materials	0.00	2,934.00
		8XX	Other Expenditures	0.00	579.00
3XX	Undistributed Vocational Education Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	19,488.00	0.00
		2XX	Personal Services - Employee Benefits	1,538.00	0.00
		4XX	Purchased Property Services	170.00	0.00
		5XX	Other Purchased Services	624.00	0.00
		6XX	Supplies and Materials	1,506.00	0.00
		8XX	Other Expenditures	136.00	0.00



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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
710	School Sponsored		Extracurricular Activities		
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	7,495.00	7,366.00
			4XX Purchased Property Services	1,170.00	733.00
			5XX Other Purchased Services	2,616.00	2,608.00
			6XX Supplies and Materials	2,414.00	1,953.00
			8XX Other Expenditures	990.00	1,164.00
720	School Sponsored		Athletics		
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	20,689.00	17,459.00
			4XX Purchased Property Services	27.00	387.00
			5XX Other Purchased Services	1,086.00	1,196.00
			6XX Supplies and Materials	9,884.00	4,370.00
			7XX Property and Equipment Acquisition	418.00	0.00
			8XX Other Expenditures	0.00	273.00
910	Food Services				
		31XX	Food Services		
			1XX Personal Services - Salaries	0.00	1,055.00
			2XX Personal Services - Employee Benefits	0.00	907.00
			6XX Supplies and Materials	147.00	8,711.00
			8XX Other Expenditures	0.00	552.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>430,649.00</u>	<u>445,496.27</u>



Trustees' Financial Summary

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11 Dawson County

0228 Richey H S

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					70,568.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					441,126.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					445,496.27	(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	13,311.00	(4b)	-13,311.00	
					-13,311.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					52,887.00	(5)



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10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	20,073.00	18,038.00
1113	District Levy - Heavy Motor Vehicles	7.00	6.00
1190	Penalties and Interest on Taxes	46.00	58.00
1510	Interest Earnings	85.07	209.00
1900	Other Revenue from Local Sources	0.00	2,557.00
2220	County On-Schedule Trans Reimb	11,373.00	11,618.00
3210	State On-Schedule Trans Reimb	11,373.00	11,618.00
3440	State HB20/SB417 Prop Tax Reimb	1,048.00	762.00
3444	State School Block Grant	3,575.93	3,485.02
3460	Montana Oil and Gas Tax	620.00	671.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>48,201.00</u>	<u>49,022.02</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		
	4XX Purchased Property Services	44.00	0.00
	5XX Other Purchased Services	40,866.00	40,340.00
	6XX Supplies and Materials	363.00	215.00
	8XX Other Expenditures	89.00	445.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>41,362.00</u>	<u>41,000.02</u>



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0228 Richey H S

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						12,452.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						49,022.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						41,000.02	(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)						20,474.00	(5)



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11 - Bus Depreciation Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	1,066.00	766.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,066.00	766.00

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	1,933.00	190.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,933.00	190.00

Schedule of Changes Worksheet

Beginning Fund Balance	37,960.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	766.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	190.00	(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)	38,536.00	(5)



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12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	416.00	31.00
1611	National School Lunch Program	11,605.00	10,633.00
1632	Daily Adult Sales	1,850.00	1,781.00
1900	Other Revenue from Local Sources	10.00	0.00
3220	State Food Services Match	0.00	1,298.00
4550	Federal Child Nutrition	8,580.00	6,968.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		22,461.00	20,711.00

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	17,916.00	17,461.00
	2XX Personal Services - Employee Benefits	3,555.00	3,071.00
	4XX Purchased Property Services	1,091.00	0.00
	6XX Supplies and Materials	14,827.00	726.00
	8XX Other Expenditures	430.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		37,819.00	21,258.00



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12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance						1,866.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						20,711.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						21,258.00	(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)						1,319.00	(5)



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11 Dawson County 0228 Richey H S

14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	423.00	376.00
2240 County Retirement Distribution	47,097.00	42,976.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	47,520.00	43,352.00

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	19,862.00	18,010.00
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,125.00	1,220.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,815.00	6,983.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,894.00	2,214.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,569.00	3,247.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,395.00	962.00
395 State Career & Technical Ed Entitlement - Technology Ed/		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	5,230.00
3XX Undistributed Vocational Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,975.00	0.00
430 Title II, Part A, Teacher & Principal Training & Recruiting		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	137.00
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	281.00	192.00



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14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
710	School Sponsored		Extracurricular Activities		
	34XX		Extracurricular - Activities		
		2XX	Personal Services - Employee Benefits	954.00	1,113.00
720	School Sponsored		Athletics		
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	2,494.00	2,027.00
910	Food Services				
	31XX		Food Services		
		2XX	Personal Services - Employee Benefits	2,435.00	2,489.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>42,799.00</u>	<u>43,824.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance					21,824.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					43,352.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					43,824.00	(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)					21,352.00	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
001 Interest	
1510 Interest Earnings	364.65
002 Miscellaneous Local Revenue	
1900 Other Revenue from Local Sources	978.04
003 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,962.94
004 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	2,429.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	17,734.63

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)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	9,080.05
222X Educational Media Services	
6XX Supplies and Materials	5,244.95
003 Subtotal	14,325.00
004 Vo Ed Tech Ed/Industrial Arts	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
5XX Other Purchased Services	325.50
6XX Supplies and Materials	1,701.50
810 Dues and Fees	156.00
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	246.00
004 Subtotal	2,429.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
005 E Rate	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	225.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00
	16,979.00

Schedule of Changes Worksheet

Beginning Fund Balance	18,704.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,734.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,979.00	(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)	19,459.94	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Interest	364.65	0.00	364.65
002 Miscellaneous Local Revenue	978.04	0.00	978.04
003 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	13,962.94	14325.00	-362.06
004 Vo Ed Tech Ed/Industrial Arts	2,429.00	2429.00	.00
005 E Rate	0.00	225.00	-225.00
Total	17,734.63	16,979.00	755.63



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17 - Adult Education Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	2,173.00	6,132.00
1113 District Levy - Heavy Motor Vehicles	1.00	2.29
1190 Penalties and Interest on Taxes	3.90	10.00
1340 Fees for Adult Education	378.00	215.00
1510 Interest Earnings	151.00	127.00
3440 State HB20/SB417 Prop Tax Reimb	114.00	263.00
3444 State School Block Grant	212.10	206.71
3460 Montana Oil and Gas Tax	23.00	73.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,056.00	7,029.00

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	3,915.00	1,350.00
6XX Supplies and Materials	375.00	727.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,290.00	2,077.00



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17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance					4,292.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,029.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,077.00	(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)					9,244.00	(5)



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18 - Traffic Education Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	112.00	92.00
1982 Summer Session - Driver's Education Fees	1,000.00	1,125.00
3260 State Driver's Education Reimbursement	473.00	705.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,585.00	1,922.00

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,260.00	1,421.00
6XX Supplies and Materials	150.00	343.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,410.00	1,764.00

Schedule of Changes Worksheet

Beginning Fund Balance	4,227.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,922.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,764.00	(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)	4,385.00	(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	47.00	35.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	47.00	35.00

Schedule of Changes Worksheet

Beginning Fund Balance	1,735.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	35.00	(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)	1,770.00	(5)



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28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	1.31	2.69
3281 State Technology Aid	90.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	91.31	2.69

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		
3XX Purchased Professional and Technical Services	100.00	0.00
6XX Supplies and Materials	389.37	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	489.37	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	91.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	94.00	(5)



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29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
3282 State Flexibility Fund Allocation	0.00	1,413.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>0.00</u>	<u>1,413.82</u>

Schedule of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,413.82	(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	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,413.82	(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	632.00	336.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>632.00</u>	<u>336.00</u>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	3,285.00	4,079.00
6XX Supplies and Materials	2,671.00	156.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>5,956.00</u>	<u>4,235.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance	18,722.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	336.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,235.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	14,823.00	(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	115,604.00	82,756.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	115,604.00	82,756.00

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	110,425.00	78,931.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	110,425.00	78,931.00

Schedule of Changes Worksheet

Beginning Fund Balance	66,498.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	82,756.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	78,931.00	(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)	70,323.00	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	20,964.96	20,303.57
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	5,200.42
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	5,200.42

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,733.33
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	7,488.56
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	8,371.00
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.



Trustees' Financial Summary

FY2002-03

Submit ID: 0228-4004475000

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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	6,308.00	0.00	0.00	0.00	
280	1XXX	2XX	545.00	0.00	0.00	0.00	
280	1XXX	3XX	842.00	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	676.00	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	0.00	0.00	0.00	0.00	
Totals			8,371.00	0.00	0.00	0.00	8,371.00



Trustees' Financial Summary

FY2002-03

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11 Dawson County

0228 Richey H S

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.*