



Trustees' Financial Summary

FY2002-03

Submit ID: 0378-626462500

17 Garfield County

**** Recalculated ****

0378 Garfield County H S

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

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

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

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

Certification

Business Manager/Clerk Jackie Currey

Phone #: (406) 557-2259

(Signature)

(Date)

Chair, Board of Trustees

(Signature)

(Date)

County Superintendent Karla Christensen

(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 #
620	Vo Ed Family & Cons Sci	STATE	STATE	State
621	Vo Ed Carl D Perkins-Basic	FEDERAL	1703788102BG	84.048A
622	Vo Ed Business/Marketing	STATE	STATE	State
623	Vo Ed Agriculture	STATE	STATE	State
624	Jobs for Montana Graduates	STATE	STATE 2-019	State
625	IDEA-B (Trans from Coop)	FEDERAL	0996927702ALLO	84.027A
626	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	044233757	84.358A
910	Budget Amendment			

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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)	91,734.36	47,605.94		
02	Taxes Receivable - Real and Personal (120-149)	23,969.82	5,471.71		
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)	18,317.20			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	134,021.38	53,077.65		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	23,969.82	5,471.71		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	23,969.82	5,471.71		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	18,317.20			
37	Reserve for Encumbrances (953)	27,425.04			
48	Fund Balance for Budget (961-970)	64,309.32	47,605.94		
52	TOTAL FUND BALANCE/EQUITY	110,051.56	47,605.94		
53	TOTAL LIABILITIES AND FUND BALANCE	134,021.38	53,077.65		

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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)		7,353.53	9,707.83	
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		7,353.53	9,707.83	
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)			8,340.93	
48	Fund Balance for Budget (961-970)		7,353.53	1,366.90	
52	TOTAL FUND BALANCE/EQUITY		7,353.53	9,707.83	
53	TOTAL LIABILITIES AND FUND BALANCE		7,353.53	9,707.83	

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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)	3,601.97			2,518.00
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)				
20	TOTAL ASSETS AND OTHER DEBITS	3,601.97			2,518.00
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)	3,601.97			2,518.00
52	TOTAL FUND BALANCE/EQUITY	3,601.97			2,518.00
53	TOTAL LIABILITIES AND FUND BALANCE	3,601.97			2,518.00

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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)		1,191.44		
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		1,191.44		
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)		1,191.44		
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY		1,191.44		
53	TOTAL LIABILITIES AND FUND BALANCE		1,191.44		

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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)		7,536.95		
02	Taxes Receivable - Real and Personal (120-149)		1,647.73		
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		9,184.68		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,647.73		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		1,647.73		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		7,536.95		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY		7,536.95		
53	TOTAL LIABILITIES AND FUND BALANCE		9,184.68		

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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)			52,741.04	
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			52,741.04	
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)			52,741.04	
52	TOTAL FUND BALANCE/EQUITY			52,741.04	
53	TOTAL LIABILITIES AND FUND BALANCE			52,741.04	



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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)			26,081.00	
11	Buildings and Building Improvements (331 & 332)			830,330.00	
12	Machinery and Equipment (341 & 342)			117,778.40	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				2,518.00
15	Amounts to be Provided (404-406)				59,732.16
20	TOTAL ASSETS AND OTHER DEBITS			974,189.40	62,250.16
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)				50,000.00
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				12,250.16
35	TOTAL LIABILITIES				62,250.16
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			974,189.40	
52	TOTAL FUND BALANCE/EQUITY			974,189.40	
53	TOTAL LIABILITIES AND FUND BALANCE			974,189.40	62,250.16

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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	200,637.01	227,881.73
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	32.64	20.73
1190	Penalties and Interest on Taxes	1,098.62	1,035.12
1510	Interest Earnings	4,399.61	3,492.94
1900	Other Revenue from Local Sources	2,524.68	2,533.54
3110	Direct State Aid	273,538.74	262,523.55
3115	State Spec Ed Allowable Cost Pymt to Districts	13,296.98	10,005.66
3120	State Guaranteed Tax Base Aid	26,501.76	31,530.24
3440	State HB20/SB417 Prop Tax Reimb	7,534.95	5,972.20
3444	State School Block Grant	32,644.84	31,814.92
3460	Montana Oil and Gas Tax	5,073.85	5,208.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		567,283.68	582,018.74

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	130,829.54	137,322.30
2XX	Personal Services - Employee Benefits	14,938.13	23,617.76
3XX	Purchased Professional and Technical Services	12,226.29	17,652.35
4XX	Purchased Property Services	134.99	0.00
5XX	Other Purchased Services	1,884.83	1,636.91
6XX	Supplies and Materials	15,309.77	11,060.41
7XX	Property and Equipment Acquisition	8,723.16	0.00
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	10,926.35	11,217.10
2XX	Personal Services - Employee Benefits	3,384.35	4,136.20
3XX	Purchased Professional and Technical Services	288.37	69.50
4XX	Purchased Property Services	23.67	0.00
6XX	Supplies and Materials	3,085.89	1,825.88
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	10,699.20	10,351.58
2XX	Personal Services - Employee Benefits	3,005.95	3,295.88
3XX	Purchased Professional and Technical Services	12,341.57	6,418.72
5XX	Other Purchased Services	10,811.05	13,644.40
6XX	Supplies and Materials	193.57	559.78
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	39,768.18	39,774.73
2XX	Personal Services - Employee Benefits	5,683.00	6,583.92



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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				
	24XX	Support Services - School Administration			
		3XX	Purchased Professional and Technical Services	932.60	1,980.22
		5XX	Other Purchased Services	4,762.63	3,116.88
		6XX	Supplies and Materials	2,686.54	2,962.97
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	13,972.46	14,460.94
		2XX	Personal Services - Employee Benefits	3,234.55	4,220.40
		3XX	Purchased Professional and Technical Services	1,372.75	734.50
		4XX	Purchased Property Services	146.64	0.00
		5XX	Other Purchased Services	0.00	308.08
		6XX	Supplies and Materials	1,656.03	3,841.85
		810	Dues and Fees	0.00	7.48
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	47,871.01	50,660.94
		2XX	Personal Services - Employee Benefits	9,108.04	8,254.80
		3XX	Purchased Professional and Technical Services	3,017.54	17,002.55
		4XX	Purchased Property Services	37,589.59	26,884.75
		6XX	Supplies and Materials	21,971.53	19,836.21
		7XX	Property and Equipment Acquisition	25,024.07	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	16,444.35	16,582.19
		2XX	Personal Services - Employee Benefits	3,717.95	2,246.20
		5XX	Other Purchased Services	30.66	0.00
		6XX	Supplies and Materials	206.82	572.28
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	3,372.13	3,117.77
310	Agriculture				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	52,386.98	0.00
		2XX	Personal Services - Employee Benefits	6,358.52	0.00
		3XX	Purchased Professional and Technical Services	1,120.00	0.00
		4XX	Purchased Property Services	1,170.06	0.00
		6XX	Supplies and Materials	7,857.53	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	55,919.98
		2XX	Personal Services - Employee Benefits	0.00	11,438.40
		4XX	Purchased Property Services	0.00	599.95
		6XX	Supplies and Materials	0.00	7,029.76



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**** Recalculated ****

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01 - General Fund

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

PRC Program Function Object	2002 Value	2003 Value
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
1XX Personal Services - Salaries	27,667.00	27,432.00
3XX Purchased Professional and Technical Services	2,295.00	4,445.00
5XX Other Purchased Services	24,027.09	19,286.05
6XX Supplies and Materials	0.00	429.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>604,257.93</u>	<u>592,539.55</u>

Schedule of Changes Worksheet

Beginning Fund Balance	98,493.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	582,018.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	592,539.55	(3)
Increase/Decrease of Reserve for Inventories		
This Year 18,317.20 Less Last Year 23,663.61 (4a)	-5,346.41	
Increase/Decrease of Reserve for Encumbrances		
This Year 27,425.04 Less Last Year 0.00 (4b)	27,425.04	
	22,078.63	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	110,051.56	(5)



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**** Recalculated ****

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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	31,890.96	52,982.09
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3.51	4.89
1190	Penalties and Interest on Taxes	136.32	154.55
1510	Interest Earnings	846.06	671.75
1900	Other Revenue from Local Sources	0.00	30,860.12
2220	County On-Schedule Trans Reimb	37,802.84	15,016.50
3210	State On-Schedule Trans Reimb	37,813.29	51,954.19
3440	State HB20/SB417 Prop Tax Reimb	1,031.69	1,330.27
3444	State School Block Grant	3,145.54	3,065.57
3460	Montana Oil and Gas Tax	230.55	571.19
6100	Material Prior Period Revenue Adjustments	0.00	6,941.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>112,900.76</u>	<u>163,552.76</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		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	2,674.80	2,587.92
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	2,126.76	1,389.41
25XX	Support Services - Business		
1XX	Personal Services - Salaries	4,521.00	4,663.44
27XX	Student Transportation Services		
5XX	Other Purchased Services	114,358.60	120,869.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>123,681.16</u>	<u>129,510.30</u>



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						13,563.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						163,552.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						129,510.30	(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)						47,605.94	(5)



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14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	394.83	313.47
1900	Other Revenue from Local Sources	0.00	1,221.38
2240	County Retirement Distribution	44,024.99	56,336.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>44,419.82</u>	<u>57,870.85</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	22,801.70	22,705.29
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	1,684.50	1,730.84
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	1,062.30	1,030.65
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	6,286.59	6,163.58
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	2,491.61	2,591.96
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	6,777.29	7,305.72
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	2,348.38	2,529.52
361	Services for Significant Needs Students		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	8,633.62
3XX	Undistributed Vocational Education Programs		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	8,227.98	0.00
720	School Sponsored Athletics		
35XX	Extracurricular - Athletics		
	2XX Personal Services - Employee Benefits	3,828.31	3,374.39



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14 - Retirement Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	55,508.66	56,065.57
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Schedule of Changes Worksheet

Beginning Fund Balance	5,548.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	57,870.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	56,065.57	(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)	7,353.53	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
620 Vo Ed Family & Cons Sci	
3900 State Career & Technical Ed Entitlement	1,019.00
621 Vo Ed Carl D Perkins-Basic	
4530 Adult Basic Education TANF	5,460.00
624 Jobs for Montana Graduates	
3290 State - Other State Grants	3,000.00
625 IDEA-B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	7,734.00
626 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,455.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	30,668.00

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

PRC Program Function Object	2003 Value
620 Vo Ed Family & Cons Sci	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
5XX Other Purchased Services	778.90
6XX Supplies and Materials	240.10
620 Subtotal	1,019.00
621 Vo Ed Carl D Perkins-Basic	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
5XX Other Purchased Services	719.40
6XX Supplies and Materials	4,740.60
621 Subtotal	5,460.00
624 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	2,917.50
2XX Personal Services - Employee Benefits	1,142.75
3XX Purchased Professional and Technical Services	25.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
329 State Miscellaneous Grants	
1XXX Instruction	
5XX Other Purchased Services	1,805.22
6XX Supplies and Materials	72.18
	5,962.65
624 Subtotal	5,962.65
625 IDEA-B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	2,694.06
2XX Personal Services - Employee Benefits	4,508.40
4XX Purchased Property Services	48.00
6XX Supplies and Materials	483.54
	7,734.00
625 Subtotal	7,734.00
626 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
3XX Purchased Professional and Technical Services	12,153.16
5XX Other Purchased Services	1,101.84
6XX Supplies and Materials	200.00
	13,455.00
626 Subtotal	13,455.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 33,630.65



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					4,329.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					30,668.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					33,630.65	(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	8,340.93	Less Last Year	0.00	(4b)	8,340.93	
					8,340.93	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,707.83	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
620 Vo Ed Family & Cons Sci	1,019.00	1019.00	.00
621 Vo Ed Carl D Perkins-Basic	5,460.00	5460.00	.00
622 Vo Ed Business/Marketing	0.00	0.00	.00
623 Vo Ed Agriculture	0.00	0.00	.00
624 Jobs for Montana Graduates	3,000.00	5962.65	-2962.65
625 IDEA-B (Trans from Coop)	7,734.00	7734.00	.00
626 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	13,455.00	13455.00	.00
910 Budget Amendment	0.00	0.00	.00
Total	30,668.00	33,630.65	-2,962.65



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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	3,800.00	3,700.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,800.00	3,700.00

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	1,683.00	2,478.00
3XX Purchased Professional and Technical Services	0.00	1,406.00
6XX Supplies and Materials	0.00	359.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,683.00	4,243.96

Schedule of Changes Worksheet

Beginning Fund Balance	4,145.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,700.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,243.96	(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)	0.00	(4)
	3,601.97	(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	2,077.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	2,077.08

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	0.00	375.00
4XX Purchased Property Services	0.00	1,191.44
5XX Other Purchased Services	0.00	62.64
6XX Supplies and Materials	0.00	448.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	2,077.08

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,077.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,077.08	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 1,191.44 Less Last Year 0.00 (4b) 1,191.44		
	1,191.44	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,191.44	(5)



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61 - Building Reserve Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	23,129.89	23,462.57
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1.04	2.14
1510	Interest Earnings	478.44	0.00
1900	Other Revenue from Local Sources	0.00	160,072.40
3440	State HB20/SB417 Prop Tax Reimb	639.36	588.39
3460	Montana Oil and Gas Tax	0.00	289.21
5400	Proceeds from Long-Term Liabilities	0.00	50,000.00
9710	Residual Equity Transfers In	26,137.91	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>50,386.64</u>	<u>234,414.71</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		
3XX	Purchased Professional and Technical Services	0.00	10,647.05
4XX	Purchased Property Services	0.00	100.00
7XX	Property and Equipment Acquisition	32,765.00	233,752.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>32,765.00</u>	<u>244,499.40</u>



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61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance					17,621.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					234,414.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					244,499.40	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,536.95	(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
1510 Interest Earnings	0.00	946.47
1XXX Revenues from Student Activities	71,952.82	72,304.07
6100 Material Prior Period Revenue Adjustments	0.00	21,863.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	71,952.82	95,114.09

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	69,846.70	68,082.43
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	69,846.70	68,082.43

Schedule of Changes Worksheet

Beginning Fund Balance	25,709.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	95,114.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	68,082.43	(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)	52,741.04	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	37,589.59	26,884.75
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	32,765.00	212,940.87
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	8,707.68
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	8,707.68

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,902.32
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	12,538.98
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	22,518.44
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	16,582.19	0.00	0.00	0.00	
280	1XXX	2XX	2,246.20	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	572.28	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	3,117.77	0.00	0.00	0.00	
Totals			22,518.44	0.00	0.00	0.00	22,518.44



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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.*