



Trustees' Financial Summary

FY2002-03

Submit ID: 0460-8768518

22 Jefferson County

**** Recalculated ****

0460 Montana City 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 Diane Smith

Phone #: (406) 442-6779

(Signature)

(Date)

Chair, Board of Trustees Mary Bryson

(Signature)

(Date)

County Superintendent Garry Pace

(Signature)

(Date)

Software

Accounting Package: Softwise

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 | Title V, Part A, Innovative Programs | FEDERAL | 2204603903 | 84.298 |
| 002 | GIFTED/TALENTED-STATE | LOCAL | 2204601301 | NONE |
| 003 | TITLE IV-DRUG FREE SCHOOLS | FEDERAL | 2204601601 | 84.186A |
| 004 | Title II, Part A, Teacher/Principal Train/Recruit | FEDERAL | 2204601403 | 84.367 |
| 005 | SIG - We Teach All | FEDERAL | 2204607803 | 84.027A |
| 006 | IDEA-Presch Sec 619 (Coop) | FEDERAL | 220460 | 84.173A |
| 007 | Title VI, Part B, Subpart 2, Rural Low- | FEDERAL | S358A023326 | 84.358 |
| 008 | Prickly Pear Coop Mini Grant | 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) | 304,769.33 | 528.83 | | 49,541.89 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 17,362.97 | .14 | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | 3,129.00 |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 322,132.30 | 528.97 | | 52,670.89 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | 30,180.30 | | | |
| 25 | Deferred Revenue (680) | 17,362.97 | .14 | | |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | 47,543.27 | .14 | | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | 2,506.25 | | | 11.27 |
| 48 | Fund Balance for Budget (961-970) | 272,082.78 | 528.83 | | 52,659.62 |
| 52 | TOTAL FUND BALANCE/EQUITY | 274,589.03 | 528.83 | | 52,670.89 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 322,132.30 | 528.97 | | 52,670.89 |

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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) | 1,775.56 | 53,091.33 | 3,364.35 | |
| 02 | Taxes Receivable - Real and Personal (120-149) | .41 | | | |
| 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 | 1,775.97 | 53,091.33 | 3,364.35 | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | 8.26 | |
| 25 | Deferred Revenue (680) | .41 | | | |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | .41 | | 8.26 | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget (961-970) | 1,775.56 | 53,091.33 | 3,356.09 | |
| 52 | TOTAL FUND BALANCE/EQUITY | 1,775.56 | 53,091.33 | 3,356.09 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 1,775.97 | 53,091.33 | 3,364.35 | |

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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) | | | | |
| 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 | | | | |

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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) | 64.51 | 3,464.42 | 127,919.55 | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | 6,994.91 | |
| 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 | 64.51 | 3,464.42 | 134,914.46 | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | | 6,994.91 | |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | | | 6,994.91 | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget (961-970) | 64.51 | 3,464.42 | 127,919.55 | |
| 52 | TOTAL FUND BALANCE/EQUITY | 64.51 | 3,464.42 | 127,919.55 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 64.51 | 3,464.42 | 134,914.46 | |

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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) | 30,435.93 | 13,826.03 | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | 5.91 | | |
| 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 | 30,435.93 | 13,831.94 | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | 5.91 | | |
| 26 | Other Liabilities (690-699) | | | | |
| 28 | Notes Payable - Noncurrent (720) | | | | |
| 29 | Lease Obligations Payable (730) | | | | |
| 31 | Compensated Absences Payable (760) | | | | |
| 35 | TOTAL LIABILITIES | | 5.91 | | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | 935.00 | | | |
| 48 | Fund Balance for Budget (961-970) | 29,500.93 | 13,826.03 | | |
| 50 | Contributed Capital (921) | | | | |
| 51 | Retained Earnings (930-940) | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 30,435.93 | 13,826.03 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 30,435.93 | 13,831.94 | | |

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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) | 10,000.00 | | 15,634.06 | |
| 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 | 10,000.00 | | 15,634.06 | |
| 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) | 10,000.00 | | 15,634.06 | |
| 52 | TOTAL FUND BALANCE/EQUITY | 10,000.00 | | 15,634.06 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 10,000.00 | | 15,634.06 | |



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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) | | | 390,929.04 | |
| 11 | Buildings and Building Improvements (331 & 332) | | | 4,991,839.00 | |
| 12 | Machinery and Equipment (341 & 342) | | | 100,818.00 | |
| 13 | Construction Work in Progress (351) | | | 75,000.00 | |
| 14 | Amount Available in Debt Service and Compensated Absence Funds (403) | | | | 127,919.55 |
| 15 | Amounts to be Provided (404-406) | | | | 2,662,712.51 |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | 5,558,586.04 | 2,790,632.06 |
| 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) | | | | 2,690,000.00 |
| 28 | Notes Payable - Noncurrent (720) | | | | |
| 29 | Lease Obligations Payable (730) | | | | |
| 30 | Contracts and Judgments Payable (740-750) | | | | |
| 31 | Compensated Absences Payable (760) | | | | 100,632.06 |
| 35 | TOTAL LIABILITIES | | | | 2,790,632.06 |
| FUND BALANCE/EQUITY | | | | | |
| 49 | Investments in General Fixed Assets (910-918) | | | 5,558,586.04 | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | 5,558,586.04 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | 5,558,586.04 | 2,790,632.06 |



Trustees' Financial Summary

FY2002-03

Submit ID: 0460-8768518

22 Jefferson County

**** Recalculated ****

0460 Montana City Elem

01 - General Fund

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

| PRC Revenue | 2002 Value | 2003 Value |
|--|---------------------|---------------------|
| 1111 District Levy - Real Property | 414,707.78 | 474,320.09 |
| 1112 District Levy - Personal Property | 3,842.30 | 3,824.63 |
| 1113 District Levy - Heavy Motor Vehicles | 1,395.89 | 1,364.19 |
| 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 18,066.40 | 21,810.91 |
| 1190 Penalties and Interest on Taxes | 719.59 | 2,045.37 |
| 1510 Interest Earnings | 10,455.85 | 4,251.49 |
| 1900 Other Revenue from Local Sources | 626.47 | 1,726.08 |
| 3110 Direct State Aid | 614,061.21 | 658,783.57 |
| 3115 State Spec Ed Allowable Cost Pymt to Districts | 40,194.23 | 41,129.70 |
| 3120 State Guaranteed Tax Base Aid | 220,667.64 | 250,320.92 |
| 3440 State HB20/SB417 Prop Tax Reimb | 20,766.29 | 17,468.07 |
| 3444 State School Block Grant | 104,897.35 | 102,230.58 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 1,450,401.00 | 1,579,275.60 |

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 | 614,825.30 | 660,474.37 |
| 2XX Personal Services - Employee Benefits | 139,994.21 | 142,630.54 |
| 3XX Purchased Professional and Technical Services | 3,466.00 | 1,756.00 |
| 4XX Purchased Property Services | 4,086.61 | 5,300.60 |
| 5XX Other Purchased Services | 2,506.11 | 7,215.73 |
| 6XX Supplies and Materials | 25,457.21 | 28,693.17 |
| 7XX Property and Equipment Acquisition | 3,931.40 | 3,343.49 |
| 8XX Other Expenditures | 150.00 | 0.00 |
| 21XX Support Services - Students | | |
| 1XX Personal Services - Salaries | 58,085.12 | 59,014.42 |
| 2XX Personal Services - Employee Benefits | 1,133.49 | 830.95 |
| 6XX Supplies and Materials | 860.81 | 791.74 |
| 222X Educational Media Services | | |
| 1XX Personal Services - Salaries | 56,351.51 | 58,588.28 |
| 2XX Personal Services - Employee Benefits | 219.15 | 192.03 |
| 3XX Purchased Professional and Technical Services | 0.00 | 507.50 |
| 4XX Purchased Property Services | 2,100.00 | 4,011.30 |
| 6XX Supplies and Materials | 8,853.69 | 13,188.33 |
| 7XX Property and Equipment Acquisition | 2,000.00 | 8,187.35 |
| 23XX Support Services - General Administration | | |
| 1XX Personal Services - Salaries | 89,857.26 | 94,828.22 |



Trustees' Financial Summary

FY2002-03

Submit ID: 0460-8768518

22 Jefferson County

**** Recalculated ****

0460 Montana City 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 | | | | |
| | 23XX | Support Services - General Administration | | | |
| | | 2XX | Personal Services - Employee Benefits | 330.34 | 297.58 |
| | | 3XX | Purchased Professional and Technical Services | 10,863.89 | 12,294.42 |
| | | 4XX | Purchased Property Services | 32.23 | 0.00 |
| | | 5XX | Other Purchased Services | 14,768.12 | 23,497.94 |
| | | 6XX | Supplies and Materials | 2,827.99 | 8,453.11 |
| | | 810 | Dues and Fees | 2,158.00 | 3,517.00 |
| | | 8XX | Other Expenditures | 2,255.91 | 5,004.66 |
| | 24XX | Support Services - School Administration | | | |
| | | 1XX | Personal Services - Salaries | 52,523.30 | 48,000.00 |
| | | 2XX | Personal Services - Employee Benefits | 165.22 | 153.75 |
| | | 5XX | Other Purchased Services | 237.72 | 592.33 |
| | | 6XX | Supplies and Materials | 2,698.26 | 2,072.84 |
| | | 810 | Dues and Fees | 690.00 | 355.00 |
| | 25XX | Support Services - Business | | | |
| | | 1XX | Personal Services - Salaries | 28,670.00 | 29,530.10 |
| | | 2XX | Personal Services - Employee Benefits | 107.20 | 92.35 |
| | | 5XX | Other Purchased Services | 209.00 | 76.08 |
| | | 810 | Dues and Fees | 75.00 | 75.00 |
| | 26XX | Operation and Maintenance of Plant Services | | | |
| | | 1XX | Personal Services - Salaries | 72,073.50 | 75,180.08 |
| | | 2XX | Personal Services - Employee Benefits | 3,405.43 | 2,932.08 |
| | | 3XX | Purchased Professional and Technical Services | 14,415.40 | 21,177.05 |
| | | 4XX | Purchased Property Services | 48,914.03 | 57,460.97 |
| | | 5XX | Other Purchased Services | 4,544.00 | 5,973.00 |
| | | 6XX | Supplies and Materials | 10,258.17 | 14,348.07 |
| | | 7XX | Property and Equipment Acquisition | 1,000.00 | 2,293.04 |
| 270 | Gifted and Talented | | | | |
| | 1XXX | Instruction | | | |
| | | 1XX | Personal Services - Salaries | 15,595.51 | 0.00 |
| | | 2XX | Personal Services - Employee Benefits | 64.90 | 0.00 |
| | | 6XX | Supplies and Materials | 100.00 | 0.00 |
| 280 | Special Education - Local and State | | | | |
| | 1XXX | Instruction | | | |
| | | 1XX | Personal Services - Salaries | 78,617.45 | 81,817.59 |
| | | 2XX | Personal Services - Employee Benefits | 299.49 | 276.19 |
| | | 6XX | Supplies and Materials | 300.00 | 1,603.56 |
| | 62XX | Resources Transferred to Other School Districts or Cooper | | | |
| | | 920 | Resources Transferred to Other School Districts or Cooper | 2,761.57 | 3,082.14 |

Trustees' Financial Summary

FY2002-03

Submit ID: 0460-8768518

22 Jefferson County
0460 Montana City Elem

**** Recalculated ****

01 - General Fund

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

| PRC | Program | Function | Object | 2002 Value | 2003 Value | |
|------------|---|---|---|------------------------------------|------------|------|
| 290 | Federal Title I Grant - Even Start\LEA | | | | | |
| | 1XXX | Instruction | | | | |
| | | 1XX | Personal Services - Salaries | 19,977.88 | 0.00 | |
| | | 2XX | Personal Services - Employee Benefits | 75.98 | 0.00 | |
| | | 6XX | Supplies and Materials | 80.00 | 0.00 | |
| 360 | State Gifted & Talented Reimbursement | | | | | |
| | 1XXX | Instruction | | | | |
| | | 1XX | Personal Services - Salaries | 0.00 | 17,751.52 | |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 58.24 | |
| | | 6XX | Supplies and Materials | 0.00 | 526.95 | |
| 420 | Title I, Part A, Improving Basic Programs | | | | | |
| | 1XXX | Instruction | | | | |
| | | 1XX | Personal Services - Salaries | 0.00 | 16,184.58 | |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 53.05 | |
| | | 6XX | Supplies and Materials | 0.00 | 368.65 | |
| 710 | School Sponsored Extracurricular Activities | | | | | |
| | 34XX | Extracurricular - Activities | | | | |
| | | 1XX | Personal Services - Salaries | 600.00 | 630.00 | |
| | | 2XX | Personal Services - Employee Benefits | 4.71 | 4.30 | |
| 720 | School Sponsored Athletics | | | | | |
| | 35XX | Extracurricular - Athletics | | | | |
| | | 1XX | Personal Services - Salaries | 6,202.95 | 6,629.35 | |
| | | 2XX | Personal Services - Employee Benefits | 23.53 | 22.06 | |
| | | 5XX | Other Purchased Services | 320.00 | 295.05 | |
| | | 6XX | Supplies and Materials | 1,000.00 | 171.34 | |
| 910 | Food Services | | | | | |
| | 31XX | Food Services | | | | |
| | | 1XX | Personal Services - Salaries | 16,393.23 | 16,643.30 | |
| | | 2XX | Personal Services - Employee Benefits | 1,677.82 | 1,497.80 | |
| | | 3XX | Purchased Professional and Technical Services | 1,959.90 | 1,786.32 | |
| | | 5XX | Other Purchased Services | 897.64 | 1,068.70 | |
| | | 6XX | Supplies and Materials | 1,265.91 | 2,339.82 | |
| | | 7XX | Property and Equipment Acquisition | 0.00 | 31.70 | |
| 910 | Budget Amendment | | | | | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX | Instruction | | | |
| | | | 1XX | Personal Services - Salaries | 15,950.00 | 0.00 |
| | | | 5XX | Other Purchased Services | 4,746.87 | 0.00 |
| | | | 7XX | Property and Equipment Acquisition | 1,160.00 | 0.00 |



Trustees' Financial Summary

FY2002-03

Submit ID: 0460-8768518

22 Jefferson County

**** Recalculated ****

0460 Montana City 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 | | | | |
| | 1XXX | Instruction | | | |
| | 21XX | Support Services - Students | | | |
| | | 1XX | Personal Services - Salaries | 1,518.75 | 0.00 |
| | 222X | Educational Media Services | | | |
| | | 1XX | Personal Services - Salaries | 1,513.60 | 0.00 |
| | | 4XX | Purchased Property Services | 1,652.11 | 0.00 |
| | | 6XX | Supplies and Materials | 7,060.00 | 0.00 |
| | | 7XX | Property and Equipment Acquisition | 31,993.65 | 0.00 |
| | 23XX | Support Services - General Administration | | | |
| | | 1XX | Personal Services - Salaries | 1,175.00 | 0.00 |
| | 24XX | Support Services - School Administration | | | |
| | | 1XX | Personal Services - Salaries | 800.00 | 0.00 |
| | 25XX | Support Services - Business | | | |
| | | 1XX | Personal Services - Salaries | 800.00 | 0.00 |
| | 26XX | Operation and Maintenance of Plant Services | | | |
| | | 1XX | Personal Services - Salaries | 3,680.38 | 0.00 |
| | | 4XX | Purchased Property Services | 13,511.76 | 0.00 |
| | | 7XX | Property and Equipment Acquisition | 9,734.93 | 0.00 |
| 270 | Gifted and Talented | | | | |
| | 1XXX | Instruction | | | |
| | | 1XX | Personal Services - Salaries | 1,349.16 | 0.00 |
| | | 6XX | Supplies and Materials | 59.49 | 0.00 |
| 280 | Special Education - Local and State | | | | |
| | 1XXX | Instruction | | | |
| | | 1XX | Personal Services - Salaries | 2,537.50 | 0.00 |
| | | 6XX | Supplies and Materials | 417.83 | 0.00 |
| 290 | Federal Title I Grant - Even Start\LEA | | | | |
| | 1XXX | Instruction | | | |
| | | 1XX | Personal Services - Salaries | 400.00 | 0.00 |
| 720 | School Sponsored Athletics | | | | |
| | 35XX | Extracurricular - Athletics | | | |
| | | 6XX | Supplies and Materials | 1,471.01 | 0.00 |
| 910 | Food Services | | | | |
| | 31XX | Food Services | | | |
| | | 1XX | Personal Services - Salaries | 1,250.00 | 0.00 |



Trustees' Financial Summary

FY2002-03

Submit ID: 0460-8768518

22 Jefferson County
0460 Montana City Elem

**** Recalculated ****

01 - General Fund

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

| PRC Program Function Object | 2002 Value | 2003 Value |
|--|---------------------|---------------------|
| 910 Subtotal | 102,782.04 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 1,538,101.09 | 1,555,772.68 |

Schedule of Changes Worksheet

| | | | | | |
|--|----------|----------------|-----------|--------------|----------------|
| Beginning Fund Balance | | | | 261,254.86 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | 1,579,275.60 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | 1,555,772.68 | (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 | 2,506.25 | Less Last Year | 12,675.00 | (4b) | -10,168.75 |
| | | | | | -10,168.75 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | 274,589.03 | (5) |



Trustees' Financial Summary

FY2002-03

Submit ID: 0460-8768518

22 Jefferson County
0460 Montana City Elem

**** Recalculated ****

10 - Transportation Fund

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

| PRC Revenue | | 2002 Value | 2003 Value |
|--|--------------------------------|------------|------------|
| 1510 | Interest Earnings | 12.10 | 12.04 |
| 2220 | County On-Schedule Trans Reimb | 1,221.90 | 1,188.60 |
| 3210 | State On-Schedule Trans Reimb | 1,222.89 | 1,167.62 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 2,456.89 | 2,368.26 |

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 | 2,448.47 | 2,335.24 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 2,448.47 | 2,335.24 |

Schedule of Changes Worksheet

| | | | |
|--|------|----------------|----------|
| Beginning Fund Balance | | 495.81 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | 2,368.26 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | 2,335.24 | (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) | | 528.83 | (5) |



Trustees' Financial Summary

FY2002-03

Submit ID: 0460-8768518

22 Jefferson County
0460 Montana City Elem

**** Recalculated ****

12 - School Food Services Fund

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

| PRC Revenue | | 2002 Value | 2003 Value |
|--|----------------------------------|------------------|------------------|
| 1611 | National School Lunch Program | 37,562.34 | 45,199.09 |
| 1613 | Special Milk Program | 587.70 | 0.00 |
| 1632 | Daily Adult Sales | 4,886.45 | 3,695.15 |
| 1634 | Daily Ala Carte Sales | 0.00 | 493.75 |
| 1900 | Other Revenue from Local Sources | 5.01 | 3,166.01 |
| 3220 | State Food Services Match | 899.22 | 0.00 |
| 4550 | Federal Child Nutrition | 10,823.27 | 12,827.83 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>54,763.99</u> | <u>65,381.83</u> |

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

| PRC Program Function Object | | 2002 Value | 2003 Value |
|--|--|------------------|------------------|
| 910 | Food Services | | |
| | 31XX Food Services | | |
| | 1XX Personal Services - Salaries | 19,057.50 | 20,503.81 |
| | 6XX Supplies and Materials | 30,330.09 | 27,955.63 |
| | 7XX Property and Equipment Acquisition | 0.00 | 537.21 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | <u>49,387.59</u> | <u>48,996.65</u> |



Trustees' Financial Summary

FY2002-03

Submit ID: 0460-8768518

22 Jefferson County
0460 Montana City Elem

**** Recalculated ****

12 - School Food Services Fund

Schedule of Changes Worksheet

| | | | | | | | |
|--|-------|----------------|------|------|--|-----------|-----|
| Beginning Fund Balance | | | | | | 36,274.44 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 65,381.83 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 48,996.65 | (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 | 11.27 | Less Last Year | 0.00 | (4b) | | 11.27 | |
| | | | | | | 11.27 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 52,670.89 | (5) |



Trustees' Financial Summary

FY2002-03

Submit ID: 0460-8768518

22 Jefferson County
0460 Montana City Elem

**** Recalculated ****

13 - Tuition Fund

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

| PRC Revenue | 2002 Value | 2003 Value |
|--|------------|------------|
| 1510 Interest Earnings | 50.82 | 26.73 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 50.82 | 26.73 |

Schedule of Changes Worksheet

| | | |
|--|----------|-----|
| Beginning Fund Balance | 1,748.83 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 26.73 | (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) | 1,775.56 | (5) |



Trustees' Financial Summary

FY2002-03

Submit ID: 0460-8768518

22 Jefferson County

**** Recalculated ****

0460 Montana City Elem

14 - Retirement Fund

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

| PRC Revenue | | 2002 Value | 2003 Value |
|--|----------------------------------|-------------------|-------------------|
| 1510 | Interest Earnings | 1,664.22 | 653.64 |
| 1900 | Other Revenue from Local Sources | 0.00 | 76.44 |
| 2240 | County Retirement Distribution | 153,786.32 | 179,013.13 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>155,450.54</u> | <u>179,743.21</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 | 98,441.44 | 99,912.02 |
| 21XX Support Services - Students | | |
| 2XX Personal Services - Employee Benefits | 8,932.31 | 6,479.80 |
| 222X Educational Media Services | | |
| 2XX Personal Services - Employee Benefits | 8,787.37 | 8,852.89 |
| 23XX Support Services - General Administration | | |
| 2XX Personal Services - Employee Benefits | 13,680.95 | 14,265.62 |
| 24XX Support Services - School Administration | | |
| 2XX Personal Services - Employee Benefits | 8,300.12 | 6,923.16 |
| 25XX Support Services - Business | | |
| 2XX Personal Services - Employee Benefits | 4,311.40 | 4,320.24 |
| 26XX Operation and Maintenance of Plant Services | | |
| 2XX Personal Services - Employee Benefits | 11,229.28 | 10,841.69 |
| 270 Gifted and Talented | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 2,444.31 | 0.00 |
| 280 Special Education - Local and State | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 11,742.20 | 12,581.85 |
| 286 Federal Drug Free Grant (Title IV) | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 96.39 | 0.00 |
| 290 Federal Title I Grant - Even Start\LEA | | |
| 1XXX Instruction | | |
| 2XX Personal Services - Employee Benefits | 3,117.77 | 0.00 |



Trustees' Financial Summary

FY2002-03

Submit ID: 0460-8768518

22 Jefferson County

**** Recalculated ****

0460 Montana City Elem

14 - Retirement Fund

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

| PRC | Program | Function | Object | 2002 Value | 2003 Value |
|--|--|------------------------------|---------------------------------------|-------------------|-------------------|
| 360 | State Gifted & Talented Reimbursement | | | | |
| | 1XXX | Instruction | | | |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 2,615.97 |
| 412 | Title VI, Part B, Subpart 1, Small rural Schools (SRS) | | | | |
| | 1XXX | Instruction | | | |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 1,410.53 |
| 420 | Title I, Part A, Improving Basic Programs | | | | |
| | 1XXX | Instruction | | | |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 2,476.17 |
| 433 | Title IV, Part A, Safe & Drug-Free Schools & Communities | | | | |
| | 21XX | Support Services - Students | | | |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 96.39 |
| 458 | IDEA State Program Improvement | | | | |
| | 1XXX | Instruction | | | |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 27.14 |
| 710 | School Sponsored Extracurricular Activities | | | | |
| | 34XX | Extracurricular - Activities | | | |
| | | 2XX | Personal Services - Employee Benefits | 91.80 | 96.40 |
| 720 | School Sponsored Athletics | | | | |
| | 35XX | Extracurricular - Athletics | | | |
| | | 2XX | Personal Services - Employee Benefits | 698.16 | 596.53 |
| 910 | Food Services | | | | |
| | 31XX | Food Services | | | |
| | | 2XX | Personal Services - Employee Benefits | 4,669.89 | 4,641.35 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>176,543.39</u> | <u>176,137.75</u> |



Trustees' Financial Summary

FY2002-03

Submit ID: 0460-8768518

22 Jefferson County
0460 Montana City Elem

**** Recalculated ****

14 - Retirement Fund

Schedule of Changes Worksheet

| | | | | | | | |
|--|------|----------------|------|------|--|------------|-----|
| Beginning Fund Balance | | | | | | 49,485.87 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 179,743.21 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 176,137.75 | (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) | | | | | | 53,091.33 | (5) |



Trustees' Financial Summary

FY2002-03

Submit ID: 0460-8768518

22 Jefferson County
0460 Montana City Elem

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

| PRC Revenue | 2003 Value |
|--|------------|
| 001 Title V, Part A, Innovative Programs | |
| 4350 Title V, Part A, Innovative Programs | 2,771.00 |
| 002 GIFTED/TALENTED-STATE | |
| 3600 State Gifted & Talented Reimbursement | 918.00 |
| 003 TITLE IV-DRUG FREE SCHOOLS | |
| 4330 Title IV, Part A, Safe & Drug-Free Schools & Communities | 1,367.99 |
| 004 Title II, Part A, Teacher/Principal Train/Recruit | |
| 4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund | 6,502.00 |
| 005 SIG - We Teach All | |
| 4580 IDEA, Part D, State Program Improvement | 822.71 |
| 006 IDEA-Presch Sec 619 (Coop) | |
| 5700 Resources Transferred from Other School Districts or Cooperatives | 608.70 |
| 007 Title VI, Part B, Subpart 2, Rural Low-Income(RLI) | |
| 4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS) | 27,765.62 |
| 008 Prickly Pear Coop Mini Grant | |
| 5700 Resources Transferred from Other School Districts or Cooperatives | 2,434.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 43,190.02 |

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

| PRC Program Function Object | 2003 Value |
|---|------------|
| 001 Title V, Part A, Innovative Programs | |
| 435 Title V, Part A, Innovative Programs | |
| 222X Educational Media Services | |
| 6XX Supplies and Materials | 2,218.48 |
| 002 GIFTED/TALENTED-STATE | |
| 360 State Gifted & Talented Reimbursement | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 148.35 |
| 5XX Other Purchased Services | 515.09 |
| 6XX Supplies and Materials | 254.56 |
| 002 Subtotal | 918.00 |



Trustees' Financial Summary

FY2002-03

Submit ID: 0460-8768518

22 Jefferson County
0460 Montana City Elem

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

| PRC Program Function Object | 2003 Value |
|---|------------|
| 003 TITLE IV-DRUG FREE SCHOOLS | |
| 433 Title IV, Part A, Safe & Drug-Free Schools & Communitie | |
| 1XXX Instruction | |
| 3XX Purchased Professional and Techical Services | 450.00 |
| 5XX Other Purchased Services | 250.00 |
| 21XX Support Services - Students | |
| 1XX Personal Services - Salaries | 630.00 |
| | 1,330.00 |
| 003 Subtotal | |
| 004 Title II, Part A, Teacher/Principal Train/Recruit | |
| 430 Title II, Part A, Teacher & Principal Training & Recruiting | |
| 1XXX Instruction | |
| 5XX Other Purchased Services | 4,806.12 |
| 005 SIG - We Teach All | |
| 458 IDEA State Program Improvement | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 1,327.85 |
| 5XX Other Purchased Services | 1,138.50 |
| 6XX Supplies and Materials | 795.00 |
| | 3,261.35 |
| 005 Subtotal | |
| 006 IDEA-Presch Sec 619 (Coop) | |
| 280 Special Education - Local and State | |
| 1XXX Instruction | |
| 6XX Supplies and Materials | 1,202.70 |
| 007 Title VI, Part B, Subpart 2, Rural Low-Income(RLI) | |
| 412 Title VI, Part B, Subpart 1, Small rural Schools (SRS) | |
| 1XXX Instruction | |
| 1XX Personal Services - Salaries | 9,511.42 |
| 6XX Supplies and Materials | 18,254.20 |
| | 27,765.62 |
| 007 Subtotal | |
| 008 Prickly Pear Coop Mini Grant | |
| 280 Special Education - Local and State | |
| 1XXX Instruction | |
| 5XX Other Purchased Services | 914.00 |



Trustees' Financial Summary

FY2002-03

Submit ID: 0460-8768518

22 Jefferson County
0460 Montana City Elem

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

| PRC Program Function Object | 2003 Value |
|--|---------------------|
| 280 Special Education - Local and State | |
| 1XXX Instruction | |
| 7XX Property and Equipment Acquisition | 1,391.00 |
| | 2,305.00 |
| 008 Subtotal | 2,305.00 |
| | |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 0.00 43,807.27 |

Schedule of Changes Worksheet

| | | |
|---|-----------|-----|
| Beginning Fund Balance | 3,973.34 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 43,190.02 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 43,807.27 | (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 0.00 (4b) 0.00 | | |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 3,356.09 | (5) |



Trustees' Financial Summary

FY2002-03

Submit ID: 0460-8768518

22 Jefferson County

**** Recalculated ****

0460 Montana City Elem

15 - Miscellaneous Programs Fund

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|--|------------------|------------------|----------------|
| 001 Title V, Part A, Innovative Programs | 2,771.00 | 2218.48 | 552.52 |
| 002 GIFTED/TALENTED-STATE | 918.00 | 918.00 | .00 |
| 003 TITLE IV-DRUG FREE SCHOOLS | 1,367.99 | 1330.00 | 37.99 |
| 004 Title II, Part A, Teacher/Principal Train/Recruit | 6,502.00 | 4806.12 | 1695.88 |
| 005 SIG - We Teach All | 822.71 | 3261.35 | -2438.64 |
| 006 IDEA-Presch Sec 619 (Coop) | 608.70 | 1202.70 | -594.00 |
| 007 Title VI, Part B, Subpart 2, Rural Low-Income(RLI) | 27,765.62 | 27765.62 | .00 |
| 008 Prickly Pear Coop Mini Grant | 2,434.00 | 2305.00 | 129.00 |
| Total | <u>43,190.02</u> | <u>43,807.27</u> | <u>-617.25</u> |



Trustees' Financial Summary

FY2002-03

Submit ID: 0460-8768518

22 Jefferson County
0460 Montana City Elem

**** Recalculated ****

28 - Technology Fund

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

| PRC Revenue | 2002 Value | 2003 Value |
|--|------------|------------|
| 3281 State Technology Aid | 290.08 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 290.08 | 0.00 |

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

| PRC Program Function Object | 2002 Value | 2003 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 222X Educational Media Services | | |
| 7XX Property and Equipment Acquisition | 0.00 | 3,000.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 0.00 | 3,000.00 |

Schedule of Changes Worksheet

| | | | |
|--|------|----------|------|
| Beginning Fund Balance | | 3,064.51 | (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 | | 3,000.00 | (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) | | 64.51 | (5) |



Trustees' Financial Summary

FY2002-03

Submit ID: 0460-8768518

22 Jefferson County
0460 Montana City Elem

**** Recalculated ****

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 | 6,320.67 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 0.00 | 6,320.67 |

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

| PRC Program Function Object | 2002 Value | 2003 Value |
|---|------------|------------|
| 280 Special Education - Local and State 1XXX Instruction 1XX Personal Services - Salaries | 0.00 | 2,856.25 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 0.00 | 2,856.25 |

Schedule of Changes Worksheet

| | | |
|--|----------|-----|
| Beginning Fund Balance | 0.00 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 6,320.67 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 2,856.25 | (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) | 3,464.42 | (5) |



Trustees' Financial Summary

FY2002-03

Submit ID: 0460-8768518

22 Jefferson County
0460 Montana City Elem

**** Recalculated ****

50 - Debt Service Fund

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

| PRC Revenue | 2002 Value | 2003 Value |
|--|-------------------|-------------------|
| 1111 District Levy - Real Property | 159,925.08 | 205,735.87 |
| 1112 District Levy - Personal Property | 1,780.90 | 1,582.14 |
| 1113 District Levy - Heavy Motor Vehicles | 519.59 | 564.46 |
| 1190 Penalties and Interest on Taxes | 376.37 | 784.57 |
| 1510 Interest Earnings | 3,763.45 | 1,591.86 |
| 3120 State Guaranteed Tax Base Aid | 30,104.60 | 31,643.56 |
| 3440 State HB20/SB417 Prop Tax Reimb | 8,397.64 | 7,525.95 |
| 3444 State School Block Grant | 47,600.50 | 46,390.37 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 252,468.13 | 295,818.78 |

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

| PRC Program Function Object | 2002 Value | 2003 Value |
|--|-------------------|-------------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 51XX General Obligation Bonds, Special Assessments and Intere | | |
| 840 Principal On Debt | 135,000.00 | 140,000.00 |
| 850 Interest on Debt | 155,537.50 | 149,608.75 |
| 860 Agent Fees/Issuance Costs | 675.00 | 675.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 291,212.50 | 290,283.75 |



Trustees' Financial Summary

FY2002-03

Submit ID: 0460-8768518

22 Jefferson County
0460 Montana City Elem

**** Recalculated ****

50 - Debt Service Fund

Schedule of Changes Worksheet

| | | | | | | |
|--|------|----------------|------|------|------------|-----|
| Beginning Fund Balance | | | | | 122,384.52 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 295,818.78 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 290,283.75 | (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) | | | | | 127,919.55 | (5) |



Trustees' Financial Summary

FY2002-03

Submit ID: 0460-8768518

22 Jefferson County
0460 Montana City Elem

**** Recalculated ****

60 - Building Fund

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

| PRC Revenue | | 2002 Value | 2003 Value |
|--|--|------------------|---------------|
| 1510 | Interest Earnings | 5,561.63 | 549.59 |
| 1920 | Contributions/Donations from Private Sources | 10,100.00 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>15,661.63</u> | <u>549.59</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 | | |
| 4XXX | Facilities Acquisition and Construction Services | | |
| 7XX | Property and Equipment Acquisition | 378,674.58 | 38,733.93 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | <u>378,674.58</u> | <u>38,733.93</u> |

Schedule of Changes Worksheet

| | | | | | |
|--|--------|----------------|------|-----------|------------|
| Beginning Fund Balance | | | | 67,685.27 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | 549.59 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | 38,733.93 | (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 | 935.00 | Less Last Year | 0.00 | (4b) | 935.00 |
| | | | | | 935.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | 30,435.93 | (5) |



Trustees' Financial Summary

FY2002-03

Submit ID: 0460-8768518

22 Jefferson County
0460 Montana City Elem

**** Recalculated ****

61 - Building Reserve Fund

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

| PRC Revenue | 2002 Value | 2003 Value |
|--|------------|------------|
| 1510 Interest Earnings | 761.96 | 277.49 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 761.96 | 277.49 |

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

| PRC Program Function Object | 2002 Value | 2003 Value |
|--|------------|------------|
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 4XXX Facilities Acquisition and Construction Services | | |
| 7XX Property and Equipment Acquisition | 4,619.25 | 11,247.21 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 4,619.25 | 11,247.21 |

Schedule of Changes Worksheet

| | | |
|--|-----------|------|
| Beginning Fund Balance | 24,795.75 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 277.49 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 11,247.21 | (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) | 13,826.03 | (5) |



Trustees' Financial Summary

FY2002-03

Submit ID: 0460-8768518

22 Jefferson County
0460 Montana City Elem

**** Recalculated ****

81 - Endowment Fund

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

| PRC Revenue | 2002 Value | 2003 Value |
|--|------------|------------|
| 1920 Contributions/Donations from Private Sources | 3,000.00 | 2,000.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 3,000.00 | 2,000.00 |

Schedule of Changes Worksheet

| | | |
|--|-----------|----------|
| Beginning Fund Balance | 8,000.00 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 2,000.00 | (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) | 10,000.00 | (5) |



Trustees' Financial Summary

FY2002-03

Submit ID: 0460-8768518

22 Jefferson County

**** Recalculated ****

0460 Montana City Elem

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 | 41,887.65 | 39,428.54 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 41,887.65 | 39,428.54 |

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 | 39,912.40 | 42,855.09 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 39,912.40 | 42,855.09 |

Schedule of Changes Worksheet

| | | |
|--|-----------|----------|
| Beginning Fund Balance | 19,060.61 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 39,428.54 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 42,855.09 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year 0.00 Less Last Year 0.00 (4a) 0.00 | | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year 0.00 Less Last Year 0.00 (4b) 0.00 | | |
| | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 15,634.06 | (5) |



Trustees' Financial Summary

FY2002-03

Submit ID: 0460-8768518

22 Jefferson County

**** Recalculated ****

0460 Montana City Elem

| Fund | Account | Description | 2002 Value | 2003 Value |
|-------------|----------------|---|-----------------------|-----------------------|
| XX | XXX 26XX | 41X Energy Utility Services | 48,514.29 | 47,534.22 |
| XX | XXX 4XXX | 710 Land | 0.00 | 4,277.21 |
| XX | XXX 4XXX | 715 Land Improvements | 13,197.34 | 5,800.00 |
| XX | XXX 4XXX | 720 Purchase of Existing Buildings | 4,619.25 | 38,968.93 |
| XX | XXX 4XXX | 725 Major Construction Services | 289,918.04 | 0.00 |
| XX | XXX 4XXX | 73X Major Equipment-New | 75,559.20 | 935.00 |
| XX | XXX 4XXX | 74X Major Equipment-Replacement | 0.00 | 0.00 |
| XX | XXX XXXX | 561 Tuition to Other School Districts Within the State | 0.00 | 0.00 |
| XX | XXX XXXX | 562 Tuition to Other School Districts Outside the State | 0.00 | 0.00 |
| XX | XXX XXXX | 563 Educational Fees to Detention Facilities | 0.00 | 0.00 |



Trustees' Financial Summary

FY2002-03

Submit ID: 0460-8768518

22 Jefferson County

**** Recalculated ****

0460 Montana City Elem

Special Education Allowable Cost Payments:

| | |
|---|-----------|
| a. Instructional Block Grant Entitlement | 40,031.14 |
| b. Related Services Block Grant Entitlement | .00 |
| c. Total Entitlements Subject to Reversion | 40,031.14 |

Prorated Cooperative Cost Payments:

| | |
|---|-----------|
| d. Related Services Block Grant Entitlement (paid to coop) | 13,342.61 |
| e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)] | 57,644.48 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet) | 86,779.48 |
| 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: 0460-8768518

22 Jefferson County

**** Recalculated ****

0460 Montana City Elem

| Program | Function | Object | Fund 01 | Fund 24 | Fund 25 | Fund 26 | |
|---------------|----------|--------|-----------|---------|---------|---------|-----------|
| 280 | 1XXX | 1XX | 81,817.59 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 2XX | 276.19 | 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 | 1,603.56 | 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 | 3,082.14 | 0.00 | 0.00 | 0.00 | |
| Totals | | | 86,779.48 | 0.00 | 0.00 | 0.00 | 86,779.48 |



Trustees' Financial Summary

FY2002-03

Submit ID: 0460-8768518

22 Jefferson County

**** Recalculated ****

0460 Montana City 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.*