



Trustees' Financial Summary

FY2002-03

Submit ID: 0495-3057292

25 Lewis & Clark County
0495 Wolf Creek 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 B J Young

Phone #: (406) 235-4374

(Signature)

(Date)

Chair, Board of Trustees Kim Ryan

(Signature)

(Date)

County Superintendent Marsha Davis

(Signature)

(Date)

Software

Accounting Package: Manual

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 I, Part A, Improving Basic Programs	FEDERAL	2504953903	84.010A
002	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2504951403	84.367
003	Title II, Part D, Ed Technology	FEDERAL	2504956003	84.318
004	Title IV, Part A, Safe & Drug-Free	FEDERAL	2504951603	84.186A
005	Title V, Part A, Innovative Programs	FEDERAL	2504953903	84.298
224	Baseball Diamond Project	LOCAL		
290	School Renovation,Idea and Tech Grant	FEDERAL	2504956502	84.352

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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)	-7,147.55	3,544.41	16,282.00	1,905.05
02	Taxes Receivable - Real and Personal (120-149)	922.93	65.56		
03	Taxes Receivable - Protested (150-159)	16,468.56	1,300.73		
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	10,243.94	4,910.70	16,282.00	1,905.05
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	17,391.49	1,366.29		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	17,391.49	1,366.29		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-7,147.55	3,544.41	16,282.00	1,905.05
52	TOTAL FUND BALANCE/EQUITY	-7,147.55	3,544.41	16,282.00	1,905.05
53	TOTAL LIABILITIES AND FUND BALANCE	10,243.94	4,910.70	16,282.00	1,905.05

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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)	6,044.15	2,778.59	631.42	
02	Taxes Receivable - Real and Personal (120-149)	19.03			
03	Taxes Receivable - Protested (150-159)	358.23			
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	6,421.41	2,778.59	631.42	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	377.26			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	377.26			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	6,044.15	2,778.59	631.42	
52	TOTAL FUND BALANCE/EQUITY	6,044.15	2,778.59	631.42	
53	TOTAL LIABILITIES AND FUND BALANCE	6,421.41	2,778.59	631.42	

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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)		980.63		
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		980.63		
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)		980.63		
52	TOTAL FUND BALANCE/EQUITY		980.63		
53	TOTAL LIABILITIES AND FUND BALANCE		980.63		

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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)		3,437.18		
02	Taxes Receivable - Real and Personal (120-149)		149.81		
03	Taxes Receivable - Protested (150-159)		2,917.48		
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		6,504.47		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		3,067.29		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		3,067.29		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		3,437.18		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY		3,437.18		
53	TOTAL LIABILITIES AND FUND BALANCE		6,504.47		



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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)			1,275.99	
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			1,275.99	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
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)			1,275.99	
52	TOTAL FUND BALANCE/EQUITY			1,275.99	
53	TOTAL LIABILITIES AND FUND BALANCE			1,275.99	



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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)		16,497.04		
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		16,497.04		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		16,497.04		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		16,497.04		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		16,497.04		



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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)			107,511.00	
11	Buildings and Building Improvements (331 & 332)			240,493.00	
12	Machinery and Equipment (341 & 342)			45,572.00	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				
15	Amounts to be Provided (404-406)				2,754.79
20	TOTAL ASSETS AND OTHER DEBITS			393,576.00	2,754.79
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)				2,754.79
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				2,754.79
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			393,576.00	
52	TOTAL FUND BALANCE/EQUITY			393,576.00	
53	TOTAL LIABILITIES AND FUND BALANCE			393,576.00	2,754.79



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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	29,387.05	21,619.80
1113	District Levy - Heavy Motor Vehicles	0.00	437.47
1190	Penalties and Interest on Taxes	100.10	109.66
1510	Interest Earnings	1,428.71	732.80
1900	Other Revenue from Local Sources	47.84	142.00
1920	Contributions/Donations from Private Sources	41.56	0.00
3110	Direct State Aid	40,990.26	46,993.02
3115	State Spec Ed Allowable Cost Pymt to Districts	3,739.18	3,571.56
3440	State HB20/SB417 Prop Tax Reimb	422.18	365.95
3444	State School Block Grant	1,572.67	1,532.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>77,729.55</u>	<u>75,504.95</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		
1XX	Personal Services - Salaries	30,003.44	29,257.94
2XX	Personal Services - Employee Benefits	110.00	400.00
3XX	Purchased Professional and Technical Services	414.00	423.00
6XX	Supplies and Materials	3,967.94	5,261.81
7XX	Property and Equipment Acquisition	2,396.71	0.00
21XX	Support Services - Students		
3XX	Purchased Professional and Technical Services	504.00	1,512.00
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	6,516.24	6,759.16
2XX	Personal Services - Employee Benefits	62.99	130.92
3XX	Purchased Professional and Technical Services	1,033.39	1,069.41
5XX	Other Purchased Services	1,714.05	2,105.62
6XX	Supplies and Materials	382.51	603.07
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	5,963.00	5,413.00
2XX	Personal Services - Employee Benefits	250.00	635.56
4XX	Purchased Property Services	10,198.88	14,403.22
5XX	Other Purchased Services	0.00	2,186.00
6XX	Supplies and Materials	2,527.15	3,172.06
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	4,176.46	3,000.00
6XX	Supplies and Materials	154.94	0.00



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01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
280	Special Education - Local and State				
	1XXX	Instruction			
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	2,359.98	2,865.53
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	6,686.07	6,022.16
		2XX	Personal Services - Employee Benefits	265.02	433.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>79,686.77</u>	<u>85,654.36</u>

Schedule of Changes Worksheet

Beginning Fund Balance					3,001.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					75,504.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					85,654.36	(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)					-7,147.55	(5)



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10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	2,412.15	1,474.65
1113	District Levy - Heavy Motor Vehicles	0.00	29.56
1190	Penalties and Interest on Taxes	6.72	8.18
1510	Interest Earnings	245.55	109.37
2220	County On-Schedule Trans Reimb	4,583.75	2,666.45
3210	State On-Schedule Trans Reimb	4,583.76	2,666.46
3440	State HB20/SB417 Prop Tax Reimb	72.20	59.88
3444	State School Block Grant	94.40	92.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>11,998.53</u>	<u>7,106.55</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	1,173.76	950.84
27XX	Student Transportation Services		
5XX	Other Purchased Services	9,766.67	5,706.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>10,940.43</u>	<u>6,657.24</u>



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						3,095.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,106.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,657.24	(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)						3,544.41	(5)



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12 - School Food Services Fund

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

PRC Revenue	2002 Value	2003 Value
1611 National School Lunch Program	1,993.19	1,244.74
1621 Lunch Sales	3,013.80	2,113.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,006.99	3,358.04

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	1,108.93	1,651.73
5XX Other Purchased Services	161.30	60.00
6XX Supplies and Materials	3,424.79	1,845.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,695.02	3,557.46

Schedule of Changes Worksheet

Beginning Fund Balance	2,104.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,358.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,557.46	(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)	1,905.05	(5)



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13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	295.73	47.18
1190 Penalties and Interest on Taxes	22.90	9.72
1510 Interest Earnings	133.94	43.75
3440 State HB20/SB417 Prop Tax Reimb	120.44	103.24
3444 State School Block Grant	485.96	473.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,058.97	677.50

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	1,395.00	976.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,395.00	976.96

Schedule of Changes Worksheet

Beginning Fund Balance		6,343.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		677.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		976.96	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		6,044.15	(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	223.24	120.31
2240 County Retirement Distribution	12,196.00	14,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	12,419.24	14,620.31

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	8,697.08	13,227.83
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	1,054.84	0.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	817.95	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	572.89	0.00
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	1,069.24	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	12,212.00	13,227.83



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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						1,386.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						14,620.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						13,227.83	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,778.59	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
001 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	41,400.00
002 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	10,029.00
003 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	3,535.00
004 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	196.18
005 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	816.00
290 School Renovation,Idea and Tech Grant	
4650 Federal Miscellaneous Grants from OPI	771.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	56,747.18
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2003 Value
001 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	35,383.10
2XX Personal Services - Employee Benefits	2,600.00
3XX Purchased Professional and Technical Services	311.40
5XX Other Purchased Services	332.24
6XX Supplies and Materials	2,773.26
001 Subtotal	41,400.00
002 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	7,827.48
3XX Purchased Professional and Technical Services	2,201.52
002 Subtotal	10,029.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
003 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,400.00
6XX Supplies and Materials	2,135.00
	3,535.00
003 Subtotal	
004 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	196.18
005 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	816.00
224 Baseball Diamond Project	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	5,714.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 61,690.68



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					5,574.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					56,747.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					61,690.68	(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	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					631.42	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Title I, Part A, Improving Basic Programs	41,400.00	41400.00	.00
002 Title II, Part A, Teacher/Principal Train/Recruit	10,029.00	10029.00	.00
003 Title II, Part D, Ed Technology	3,535.00	3535.00	.00
004 Title IV, Part A, Safe & Drug-Free	196.18	196.18	.00
005 Title V, Part A, Innovative Programs	816.00	816.00	.00
224 Baseball Diamond Project	0.00	5714.50	-5714.50
290 School Renovation,Idea and Tech Grant	771.00	0.00	771.00
Total	<u>56,747.18</u>	<u>61,690.68</u>	<u>-4,943.50</u>



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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	980.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	980.63

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	980.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	980.63	(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	5,052.12	3,339.06
1113	District Levy - Heavy Motor Vehicles	0.00	67.04
1190	Penalties and Interest on Taxes	20.18	20.59
1510	Interest Earnings	200.92	87.50
3440	State HB20/SB417 Prop Tax Reimb	31.27	24.74
3444	State School Block Grant	353.45	344.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5,657.94</u>	<u>3,883.39</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		
52XX	Capital Leases or Long Term Notes with Board of Investm		
840	Principal On Debt	5,073.41	5,322.46
850	Interest on Debt	564.59	212.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>5,638.00</u>	<u>5,535.12</u>

Schedule of Changes Worksheet

Beginning Fund Balance		5,088.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,883.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		5,535.12	(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)		3,437.18	(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
1900 Other Revenue from Local Sources	0.00	3,357.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	3,357.99

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	0.00	2,082.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	2,082.00

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,357.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,082.00	(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)		1,275.99 (5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	3,466.90	3,919.67
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	3,853.00	23,700.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	1,395.00	976.96
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	2,660.68
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	2,660.68

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	886.82
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	3,831.35
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	5,865.53
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	3,000.00	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	2,865.53	0.00	0.00	0.00	
Totals			5,865.53	0.00	0.00	0.00	5,865.53



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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.*