



Trustees' Financial Summary

FY2002-03

Submit ID: 0508-3337037

**26 Liberty County
0508 J-I K-12 Schools**

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 Renee Evans

Phone #: (406) 292-3286

(Signature)

(Date)

Chair, Board of Trustees Craig Henke

(Signature)

(Date)

County Superintendent Rachel Ghekiere

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY03 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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PRC	Title	Project Type	Project Number	CFDA #
102	Title I, Part A, Improving Basic Programs	FEDERAL	2605083103	84.010A
103	Title V, Part A, Innovative Programs	FEDERAL	2605083903	84.298
104	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2605081403	84.367
105	Title II, Part D, Ed Technology	FEDERAL	2605086003	84.318
107	Class Size Reduction	FEDERAL	2605086202	84.340
108	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A022240	84.358A
109	Aggregate Reim/Indirects	LOCAL		Local
110	IDEA-B Sub Grant Federal	FEDERAL	2002	84.027A
121	Vo Ed Business/Marketing	STATE	2002	State
122	Vo Ed Family & Cons Sci	STATE	2002	State
123	Vo Ed Tech Ed	STATE	2002	State



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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)	8,779.76	-20,122.12	123,446.23	-5,481.92
02	Taxes Receivable - Real and Personal (120-149)	20,959.47	2,786.39	488.15	
03	Taxes Receivable - Protested (150-159)	6,446.14	803.25	171.13	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	8,428.83	3,594.75	222.55	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	283.20			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	44,897.40	-12,937.73	124,328.06	-5,481.92
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	32,393.93	3,589.64	659.28	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	32,393.93	3,589.64	659.28	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	30,684.44			
48	Fund Balance for Budget (961-970)	-18,180.97	-16,527.37	123,668.78	-5,481.92
52	TOTAL FUND BALANCE/EQUITY	12,503.47	-16,527.37	123,668.78	-5,481.92
53	TOTAL LIABILITIES AND FUND BALANCE	44,897.40	-12,937.73	124,328.06	-5,481.92



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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)		33,862.30	10,704.42	
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)		5,133.67		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		38,995.97	10,704.42	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			5,080.75	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			5,080.75	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		38,995.97	5,623.67	
52	TOTAL FUND BALANCE/EQUITY		38,995.97	5,623.67	
53	TOTAL LIABILITIES AND FUND BALANCE		38,995.97	10,704.42	

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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)	636.44		7,577.66	
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)	325.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	961.44		7,577.66	
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)	961.44		7,577.66	
52	TOTAL FUND BALANCE/EQUITY	961.44		7,577.66	
53	TOTAL LIABILITIES AND FUND BALANCE	961.44		7,577.66	



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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)	2.06	3,779.62	-7,764.55	
02	Taxes Receivable - Real and Personal (120-149)			3,977.41	
03	Taxes Receivable - Protested (150-159)			1,214.84	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			1,526.65	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2.06	3,779.62	-1,045.65	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			5,192.25	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			5,192.25	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	2.06	3,779.62	-6,237.90	
52	TOTAL FUND BALANCE/EQUITY	2.06	3,779.62	-6,237.90	
53	TOTAL LIABILITIES AND FUND BALANCE	2.06	3,779.62	-1,045.65	



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,543.55			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	7,543.55			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	7,543.55			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	7,543.55			
53	TOTAL LIABILITIES AND FUND BALANCE	7,543.55			

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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)			9,663.89	
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			9,663.89	
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)			9,663.89	
52	TOTAL FUND BALANCE/EQUITY			9,663.89	
53	TOTAL LIABILITIES AND FUND BALANCE			9,663.89	



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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)				
11	Buildings and Building Improvements (331 & 332)			1,941,385.00	
12	Machinery and Equipment (341 & 342)			173,740.00	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				-6,237.90
15	Amounts to be Provided (404-406)				770,018.21
20	TOTAL ASSETS AND OTHER DEBITS			2,115,125.00	763,780.31
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)				720,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				43,780.31
35	TOTAL LIABILITIES				763,780.31
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			2,115,125.00	
52	TOTAL FUND BALANCE/EQUITY			2,115,125.00	
53	TOTAL LIABILITIES AND FUND BALANCE			2,115,125.00	763,780.31



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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	483,245.39	455,652.35
1510	Interest Earnings	2,592.13	383.12
1900	Other Revenue from Local Sources	1,476.20	2,239.47
1910	Rentals	0.00	110.00
3110	Direct State Aid	302,682.47	293,585.58
3115	State Spec Ed Allowable Cost Pymt to Districts	10,033.71	4,565.94
3120	State Guaranteed Tax Base Aid	10,339.42	8,763.30
3440	State HB20/SB417 Prop Tax Reimb	30,232.98	21,067.96
3444	State School Block Grant	71,380.51	69,565.83
3460	Montana Oil and Gas Tax	19,655.68	20,773.76
6100	Material Prior Period Revenue Adjustments	0.36	183.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		931,638.85	876,890.81

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

PRC Program Function Object		2002 Value	2003 Value
170	Distance Learning		
1XXX	Instruction		
3XX	Purchased Professional and Technical Services	0.00	4,200.02
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	410,830.94	396,319.99
2XX	Personal Services - Employee Benefits	115,265.29	125,583.71
5XX	Other Purchased Services	2,294.18	2,103.46
6XX	Supplies and Materials	36,053.23	37,747.91
8XX	Other Expenditures	3,832.88	9,153.08
222X	Educational Media Services		
6XX	Supplies and Materials	4,637.83	4,680.18
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	89,847.94	86,610.80
5XX	Other Purchased Services	1,154.59	1,637.06
6XX	Supplies and Materials	9,254.58	9,902.79
8XX	Other Expenditures	13,990.38	11,288.26
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	38,815.43	41,637.23
4XX	Purchased Property Services	67,716.68	66,249.77
5XX	Other Purchased Services	15,976.77	21,195.99
6XX	Supplies and Materials	23,985.71	23,169.11



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01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	4XXX	Facilities Acquisition and Construction Services			
		4XX	Purchased Property Services	1,381.24	1,282.83
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	9,363.00	6,004.67
		6XX	Supplies and Materials	213.93	51.39
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	4,871.15	1,050.89
420	Distance Learning				
	1XXX	Instruction			
		3XX	Purchased Professional and Technical Services	4,666.70	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	33,926.04	34,141.84
		5XX	Other Purchased Services	11,513.96	14,941.33
		6XX	Supplies and Materials	3,557.14	5,892.68
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	27,251.54	28,956.27
		5XX	Other Purchased Services	12,000.00	11,999.60
		6XX	Supplies and Materials	4,599.77	4,581.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>947,000.90</u>	<u>950,382.85</u>



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01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					77,151.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					876,890.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					950,382.85	(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	30,684.44	Less Last Year	21,840.73	(4b)	8,843.71	
					8,843.71	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					12,503.47	(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	55,125.39	63,639.97
1510	Interest Earnings	6.35	0.00
1900	Other Revenue from Local Sources	17.50	0.00
2220	County On-Schedule Trans Reimb	36,343.91	30,150.31
3210	State On-Schedule Trans Reimb	29,635.20	32,242.50
3440	State HB20/SB417 Prop Tax Reimb	3,859.09	3,071.39
3444	State School Block Grant	5,014.19	4,886.72
3460	Montana Oil and Gas Tax	1,663.80	2,460.16
6100	Material Prior Period Revenue Adjustments	0.14	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>131,665.57</u>	<u>136,451.05</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	14,151.44	14,397.00
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	0.00	3,280.00
27XX	Student Transportation Services		
4XX	Purchased Property Services	720.11	613.50
5XX	Other Purchased Services	116,834.70	119,403.30
6XX	Supplies and Materials	3,024.83	4,627.11
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>134,731.08</u>	<u>142,320.91</u>



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0508 J-I K-12 Schools**

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						-10,657.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						136,451.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						142,320.91	(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)						-16,527.37	(5)



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11 - Bus Depreciation Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	12,312.12	12,118.48
1510 Interest Earnings	2,474.58	1,382.77
3440 State HB20/SB417 Prop Tax Reimb	672.55	487.21
3444 State School Block Grant	517.92	504.75
3460 Montana Oil and Gas Tax	0.00	548.49
6100 Material Prior Period Revenue Adjustments	-0.09	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15,977.08	15,041.70

Schedule of Changes Worksheet

Beginning Fund Balance	108,627.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,041.70	(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)	123,668.78	(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	16,787.90	15,186.44
3220 State Food Services Match	198.96	0.00
4550 Federal Child Nutrition	8,613.81	9,554.02
6100 Material Prior Period Revenue Adjustments	-0.13	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25,600.54	24,740.46

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
5XX Other Purchased Services	23,432.69	23,555.97
6XX Supplies and Materials	121.24	64.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	23,553.93	23,619.99

Schedule of Changes Worksheet

Beginning Fund Balance	-6,602.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24,740.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	23,619.99	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	-5,481.92	(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	1,329.55	737.15
2240	County Retirement Distribution	69,630.68	47,505.75
6100	Material Prior Period Revenue Adjustments	-0.12	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>70,960.11</u>	<u>48,242.90</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	43,682.51	41,998.65
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	6,662.98	7,340.28
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	5,160.21	4,488.97
710	School Sponsored Extracurricular Activities		
34XX	Extracurricular - Activities		
	2XX Personal Services - Employee Benefits	1,780.81	2,838.33
910	Food Services		
31XX	Food Services		
	2XX Personal Services - Employee Benefits	4,737.56	4,269.74
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>62,024.07</u>	<u>60,935.97</u>



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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						51,689.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						48,242.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						60,935.97	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						38,995.97	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
102 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	28,289.00
103 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	1,303.00
104 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	5,530.25
105 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	1,291.00
107 Class Size Reduction	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,545.84
108 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	5,297.10
109 Aggregate Reim/Indirects	
1510 Interest Earnings	255.10
110 IDEA-B Sub Grant Federal	
5700 Resources Transferred from Other School Districts or Cooperatives	1,800.00
121 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	196.00
122 Vo Ed Family & Cons Sci	
3900 State Career & Technical Ed Entitlement	184.00
123 Vo Ed Tech Ed	
3900 State Career & Technical Ed Entitlement	230.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	46,921.29

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

PRC Program Function Object	2003 Value
102 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	28,289.00
103 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	1,303.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
435 Title V, Part A, Innovative Programs	
103 Subtotal	1,303.00
104 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
3XX Purchased Professional and Technical Services	5,530.25
105 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	1,291.00
107 Class Size Reduction	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	2,545.84
108 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
8XX Other Expenditures	5,297.10
110 IDEA-B Sub Grant Federal	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
6XX Supplies and Materials	1,800.00
121 Vo Ed Business/Marketing	
392 State Career & Technical Ed Entitlement - Marketing	
1XXX Instruction	
6XX Supplies and Materials	196.00
122 Vo Ed Family & Cons Sci	
394 State Career & Technical Ed Entitlement - Family & Cons	
1XXX Instruction	
6XX Supplies and Materials	184.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
123 Vo Ed Tech Ed	
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
6XX Supplies and Materials	230.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00
	46,666.19

Schedule of Changes Worksheet

Beginning Fund Balance	5,368.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	46,921.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	46,666.19	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00	(4b)	0.00
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,623.67	(5)



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15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
102 Title I, Part A, Improving Basic Programs	28,289.00	28289.00	.00
103 Title V, Part A, Innovative Programs	1,303.00	1303.00	.00
104 Title II, Part A, Teacher/Principal Train/Recruit	5,530.25	5530.25	.00
105 Title II, Part D, Ed Technology	1,291.00	1291.00	.00
107 Class Size Reduction	2,545.84	2545.84	.00
108 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	5,297.10	5297.10	.00
109 Aggregate Reim/Indirects	255.10	0.00	255.10
110 IDEA-B Sub Grant Federal	1,800.00	1800.00	.00
121 Vo Ed Business/Marketing	196.00	196.00	.00
122 Vo Ed Family & Cons Sci	184.00	184.00	.00
123 Vo Ed Tech Ed	230.00	230.00	.00
Total	46,921.29	46,666.19	255.10



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18 - Traffic Education Fund

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

PRC Revenue		2002 Value	2003 Value
1311	Driver's Education Fees	175.00	175.00
1510	Interest Earnings	16.51	16.09
3260	State Driver's Education Reimbursement	340.17	400.05
6100	Material Prior Period Revenue Adjustments	-0.38	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>531.30</u>	<u>591.14</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	123.50	104.00
	4XX Purchased Property Services	450.00	450.00
	6XX Supplies and Materials	0.00	37.50
	8XX Other Expenditures	0.00	106.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>573.50</u>	<u>697.50</u>

Schedule of Changes Worksheet

Beginning Fund Balance				1,067.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				591.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				697.50	(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)				961.44	(5)



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20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	134.11	80.28
1910 Rentals	18,285.00	18,160.00
6100 Material Prior Period Revenue Adjustments	0.59	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	18,419.70	18,240.28

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

PRC Program Function Object	2002 Value	2003 Value
8XX Community Services Programs		
33XX Community Services		
4XX Purchased Property Services	2,371.70	4,573.10
6XX Supplies and Materials	11,730.20	13,964.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	14,101.90	18,537.42

Schedule of Changes Worksheet

Beginning Fund Balance	7,874.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,240.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,537.42	(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)	7,577.66	(5)



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28 - Technology Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	24.05	2.06
3281	State Technology Aid	141.03	0.00
6100	Material Prior Period Revenue Adjustments	0.35	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>165.43</u>	<u>2.06</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
6XX	Supplies and Materials	1,068.30	1,278.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>1,068.30</u>	<u>1,278.07</u>

Schedule of Changes Worksheet

Beginning Fund Balance				1,278.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				2.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,278.07	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
Ending Fund Balance (1 + 2 - 3 + 4)				0.00	(4)
				2.06	(5)



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29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	21.99
3282 State Flexibility Fund Allocation	0.00	3,757.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	3,779.62

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,779.62	(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)	3,779.62	(5)



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50 - Debt Service Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	88,777.41	85,239.23
1510	Interest Earnings	633.88	379.56
3440	State HB20/SB417 Prop Tax Reimb	4,953.29	3,412.21
3444	State School Block Grant	11,825.64	11,525.00
3460	Montana Oil and Gas Tax	3,588.58	3,895.11
6100	Material Prior Period Revenue Adjustments	0.19	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>109,778.99</u>	<u>104,451.11</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		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	70,000.00	70,000.00
	850 Interest on Debt	43,640.00	40,420.00
	860 Agent Fees/Issuance Costs	300.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>113,940.00</u>	<u>110,720.00</u>



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50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance						30.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						104,451.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						110,720.00	(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)						-6,237.91	(5)



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60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	293.66	123.96
1900 Other Revenue from Local Sources	2,763.40	150.00
1910 Rentals	1,966.71	11,226.78
6100 Material Prior Period Revenue Adjustments	-0.39	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,023.38	11,500.74

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	8,489.59	11,240.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,489.59	11,240.98

Schedule of Changes Worksheet

Beginning Fund Balance	7,283.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,500.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,240.98	(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)	7,543.55	(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
1700	Student Extracurricular Activity Receipts	41,910.22	32,719.77
6100	Material Prior Period Revenue Adjustments	-0.13	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		41,910.09	32,719.77

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	43,003.94	32,672.03
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		43,003.94	32,672.03

Schedule of Changes Worksheet

Beginning Fund Balance				9,616.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				32,719.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				32,672.03	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				9,663.89	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	62,095.03	62,879.94
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	9,554.26
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	9,554.26

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,184.49
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	13,758.04
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	7,106.95
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	4988.32

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	4988.32	
X01-680 Deferred Revenue		4988.32

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	4988.32
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Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	6,004.67	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	51.39	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,050.89	0.00	0.00	0.00	
Totals			7,106.95	0.00	0.00	0.00	7,106.95



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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.*