



# Trustees' Financial Summary

FY2002-03

Submit ID: 0828-68593350000

46 Sheridan County

0828 Plentywood 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** Shari Hurst

Phone #: (406) 765-1803

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees** Rick Davis

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent** Milton Hovland

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: United Software Technology

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	Accelerated Reader	LOCAL		
002	Stoner Athletic Grant	LOCAL		
003	Stoner Science Grant	LOCAL		
005	Plentywood Alumni Foundation	LOCAL		
021	Middle School - NWREL 01-02	LOCAL		
031	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	46 0828 14 03	84.367
032	Title II, Part D, Ed Technology	FEDERAL	46 0828 60 03	84.318
033	Title IV, Part A, Safe & Drug-Free	FEDERAL	46 0828 16 03	84.186A
034	Title V, Part A, Innovative Programs	FEDERAL	46 0828 39 03	84.298
035	Middle School - NWREL 02-03	LOCAL		
036	Learn & Serve/Pwood Prod/Youth Dev Center	STATE	46 0828 51 03 A	
037	Learn & Serve/Pwood Prod/Demonstration Ctr	STATE	46 0828 51 03 B	
039	REAP/Small Rural Schools	FEDERAL	S358A020557	84.358A
103	Title IV Drug Free Schools	FEDERAL	46 0828 16 02	84.1846
104	ESEA Title I 02-03	FEDERAL	46 0828 31 03	84.010
107	Title II Eisenhower Math Science	FEDERAL	46 0828 15 02	84.168
205	Vo Ed State All Prgms 01-02	STATE	None	
206	State Vo Ed All Programs 02-03	STATE	None	
207	Carl D Perkins	FEDERAL	46 0828 81 03 BG	084.048
701	IDEA - B	FEDERAL	Cooperative	84.027A
702	IDEA Preschool	FEDERAL	Cooperative	84.173A
802	LGST	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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	420,202.70	58,914.73	130,529.42	4,001.86
02	Taxes Receivable - Real and Personal (120-149)	52,261.99	4,850.49		
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)	50,729.32	5,279.27		4,895.70
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>523,194.01</b>	<b>69,044.49</b>	<b>130,529.42</b>	<b>8,897.56</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	15,053.98	1,784.27		5,888.88
25	Deferred Revenue (680)	52,261.99	4,850.49		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>67,315.97</b>	<b>6,634.76</b>		<b>5,888.88</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)	50,729.32	5,279.27		4,895.70
37	Reserve for Encumbrances (953)	34,132.76			
48	Fund Balance for Budget (961-970)	371,015.96	57,130.46	130,529.42	-1,887.02
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>455,878.04</b>	<b>62,409.73</b>	<b>130,529.42</b>	<b>3,008.68</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>523,194.01</b>	<b>69,044.49</b>	<b>130,529.42</b>	<b>8,897.56</b>

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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		141,335.34	75,844.92	26,477.03
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)			15,169.24	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		141,335.34	91,014.16	26,477.03
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				1.08
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				1.08
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			12.61	
48	Fund Balance for Budget (961-970)		141,335.34	91,001.55	26,475.95
52	<b>TOTAL FUND BALANCE/EQUITY</b>		141,335.34	91,014.16	26,475.95
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		141,335.34	91,014.16	26,477.03

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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,980.65		5,814.09	2,026.57
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)	2,380.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>6,360.65</b>		<b>5,814.09</b>	<b>2,026.57</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	90.00			
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>90.00</b>			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	6,270.65		5,814.09	2,026.57
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>6,270.65</b>		<b>5,814.09</b>	<b>2,026.57</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>6,360.65</b>		<b>5,814.09</b>	<b>2,026.57</b>



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	43,234.45	4,670.66	33,763.23	
02	Taxes Receivable - Real and Personal (120-149)	2,193.00	164.10	4,262.12	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>45,427.45</b>	<b>4,834.76</b>	<b>38,025.35</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,193.00	164.10	4,262.12	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>2,193.00</b>	<b>164.10</b>	<b>4,262.12</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	43,234.45	4,670.66	33,763.23	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>43,234.45</b>	<b>4,670.66</b>	<b>33,763.23</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>45,427.45</b>	<b>4,834.76</b>	<b>38,025.35</b>	

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0828 Plentywood K-12 Schools

ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	202.38			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	202.38			
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	202.38			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	202.38			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	202.38			

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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	29,905.72		42,617.16	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	29,905.72		42,617.16	
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	29,905.72		42,617.16	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	29,905.72		42,617.16	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	29,905.72		42,617.16	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	95,824.62	123,349.10		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	95,824.62	123,349.10		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	95,824.62	123,349.10		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	95,824.62	123,349.10		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	95,824.62	123,349.10		



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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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)
<b>ASSETS AND OTHER DEBITS</b>					
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)			296,248.74	
11	Buildings and Building Improvements (331 & 332)			6,767,241.44	
12	Machinery and Equipment (341 & 342)			814,549.53	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				35,789.80
15	Amounts to be Provided (404-406)				896,946.55
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>7,878,039.71</b>	<b>932,736.35</b>
<b>LIABILITIES</b>					
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)				745,000.00
28	Notes Payable - Noncurrent (720)				985.00
29	Lease Obligations Payable (730)				4,880.28
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				181,871.07
35	<b>TOTAL LIABILITIES</b>				<b>932,736.35</b>
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			7,878,039.71	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>7,878,039.71</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>7,878,039.71</b>	<b>932,736.35</b>



# Trustees' Financial Summary

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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	664,590.16	658,197.47
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	10,415.02
1190	Penalties and Interest on Taxes	3,505.85	3,019.74
1510	Interest Earnings	19,436.54	9,919.63
1900	Other Revenue from Local Sources	547.51	1,025.94
3110	Direct State Aid	1,045,512.41	1,013,905.69
3115	State Spec Ed Allowable Cost Pymt to Districts	73,200.82	80,640.43
3120	State Guaranteed Tax Base Aid	245,665.96	209,065.67
3440	State HB20/SB417 Prop Tax Reimb	46,396.90	38,099.57
3444	State School Block Grant	183,403.92	178,741.31
3460	Montana Oil and Gas Tax	57,297.77	54,418.40
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>2,339,557.84</b>	<b>2,257,448.87</b>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	1,047,683.05	1,039,991.63
2XX	Personal Services - Employee Benefits	113,729.39	110,727.09
3XX	Purchased Professional and Technical Services	975.00	2,158.86
4XX	Purchased Property Services	28,691.50	1,171.25
5XX	Other Purchased Services	4,702.82	6,698.68
6XX	Supplies and Materials	48,023.11	77,577.82
810	Dues and Fees	2,769.00	360.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	40,665.96	41,483.04
2XX	Personal Services - Employee Benefits	3,680.37	3,688.71
222X	Educational Media Services		
1XX	Personal Services - Salaries	42,443.69	46,171.43
2XX	Personal Services - Employee Benefits	7,321.92	7,338.51
4XX	Purchased Property Services	1,566.73	1,319.07
6XX	Supplies and Materials	2,165.85	4,889.22
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	67,257.21	65,544.98
2XX	Personal Services - Employee Benefits	9,307.33	10,312.14
3XX	Purchased Professional and Technical Services	8,485.99	7,664.36
4XX	Purchased Property Services	5,523.69	2,355.13
5XX	Other Purchased Services	44,234.67	40,517.21
6XX	Supplies and Materials	5,926.32	4,961.08



# Trustees' Financial Summary

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0828 Plentywood K-12 Schools

## 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			
		810	Dues and Fees	7,843.54	10,856.45
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	126,421.69	99,348.70
		2XX	Personal Services - Employee Benefits	10,361.60	11,091.07
		5XX	Other Purchased Services	2,011.02	2,493.21
		6XX	Supplies and Materials	420.41	1,189.12
		810	Dues and Fees	425.00	611.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	30,832.89	32,426.62
		2XX	Personal Services - Employee Benefits	5,333.01	5,146.15
		3XX	Purchased Professional and Technical Services	5,365.00	5,365.00
		4XX	Purchased Property Services	223.50	350.00
		5XX	Other Purchased Services	552.16	1,216.49
		6XX	Supplies and Materials	3,910.75	6,509.57
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	104,091.32	101,795.52
		2XX	Personal Services - Employee Benefits	15,313.83	17,057.92
		3XX	Purchased Professional and Technical Services	15,587.23	3,084.73
		4XX	Purchased Property Services	88,249.76	162,074.41
		5XX	Other Purchased Services	554.01	458.07
		6XX	Supplies and Materials	29,534.67	37,298.13
		810	Dues and Fees	2,103.50	2,103.50
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	135,873.19	134,862.89
		2XX	Personal Services - Employee Benefits	20,378.68	22,034.32
		3XX	Purchased Professional and Technical Services	1,791.06	3,119.55
		5XX	Other Purchased Services	0.00	1,044.68
		6XX	Supplies and Materials	2,076.80	5,354.29
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	24,192.14	40,059.89
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	5,002.72	0.00
		2XX	Personal Services - Employee Benefits	7,428.53	0.00
		6XX	Supplies and Materials	429.46	0.00



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0828 Plentywood K-12 Schools

## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
310	Agriculture				
		1XXX	Instruction		
			6XX Supplies and Materials	2,852.99	0.00
340	Family & Consumer Sciences				
		1XXX	Instruction		
			6XX Supplies and Materials	3,124.11	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction		
			6XX Supplies and Materials	0.00	5,657.79
410	Miscellaneous Federal Grants Direct from Feds				
		1XXX	Instruction		
			1XX Personal Services - Salaries	0.00	4,560.00
			2XX Personal Services - Employee Benefits	0.00	14.63
410	Summer School				
		1XXX	Instruction		
			1XX Personal Services - Salaries	3,480.00	0.00
			2XX Personal Services - Employee Benefits	10.69	0.00
420	Title I, Part A, Improving Basic Programs				
		1XXX	Instruction		
			1XX Personal Services - Salaries	0.00	2,153.55
			2XX Personal Services - Employee Benefits	0.00	7,428.80
710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	23,943.08	22,627.65
			2XX Personal Services - Employee Benefits	231.91	146.38
			5XX Other Purchased Services	18,163.89	17,051.63
			6XX Supplies and Materials	218.44	1,772.28
			810 Dues and Fees	541.00	320.00
720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	64,637.65	67,034.16
			2XX Personal Services - Employee Benefits	473.62	524.25
			5XX Other Purchased Services	15,169.43	11,491.57
			6XX Supplies and Materials	9,366.54	16,243.53
910	Food Services				
		31XX	Food Services		
			1XX Personal Services - Salaries	22,138.41	22,291.49



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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
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	14,273.23	6,915.43
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	2,000.00	2,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,312,086.06	2,370,114.63

### Schedule of Changes Worksheet

Beginning Fund Balance		556,020.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,257,448.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,370,114.63	(3)
Increase/Decrease of Reserve for Inventories			
This Year	50,729.32		
Less Last Year	46,102.40	(4a)	4,626.92
Increase/Decrease of Reserve for Encumbrances			
This Year	34,132.76		
Less Last Year	26,236.68	(4b)	7,896.08
			12,523.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		455,878.04	(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	74,109.73	62,146.89
1190	Penalties and Interest on Taxes	211.46	231.86
1510	Interest Earnings	1,229.15	829.47
2220	County On-Schedule Trans Reimb	48,240.63	48,348.00
3210	State On-Schedule Trans Reimb	48,240.62	48,348.00
3440	State HB20/SB417 Prop Tax Reimb	5,273.64	3,536.20
3444	State School Block Grant	7,960.81	7,758.43
3460	Montana Oil and Gas Tax	2,569.03	5,223.05
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>187,835.07</u>	<u>176,421.90</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		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	12,000.00	11,833.49
2XX	Personal Services - Employee Benefits	32.11	1,593.85
6XX	Supplies and Materials	0.00	21.12
25XX	Support Services - Business		
1XX	Personal Services - Salaries	3,999.96	4,059.97
2XX	Personal Services - Employee Benefits	10.70	340.58
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	9,633.35	9,087.34
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	87,344.22	92,851.26
2XX	Personal Services - Employee Benefits	5,951.18	6,871.15
3XX	Purchased Professional and Technical Services	1,131.50	1,278.18
4XX	Purchased Property Services	22,029.85	18,870.12
5XX	Other Purchased Services	5,252.35	15,032.57
6XX	Supplies and Materials	19,002.99	28,014.60
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	469.22	225.22
5XX	Other Purchased Services	0.00	150.00
6XX	Supplies and Materials	0.00	104.80
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>166,857.43</u>	<u>190,334.25</u>



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## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					74,429.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					176,421.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					190,334.25	(3)
Increase/Decrease of Reserve for Inventories						
This Year	5,279.27	Less Last Year	3,011.47	(4a)	2,267.80	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	375.00	(4b)	-375.00	
					1,892.80	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					62,409.73	(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	566.00	8.55
1190	Penalties and Interest on Taxes	0.00	4.59
1510	Interest Earnings	8,601.48	2,108.65
3460	Montana Oil and Gas Tax	360.91	312.16
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		9,528.39	2,433.95

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	227,825.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		227,825.00	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance				128,095.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				2,433.95	(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)				130,529.42	(5)



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## 12 - School Food Services Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	191.28	106.16
1611 National School Lunch Program	47,182.55	46,677.20
1632 Daily Adult Sales	5,929.50	5,429.75
1900 Other Revenue from Local Sources	35.00	0.00
3220 State Food Services Match	706.34	0.00
4550 Federal Child Nutrition	42,746.10	52,945.78
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	96,790.77	105,158.89

### 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	29,019.55	28,808.27
2XX Personal Services - Employee Benefits	1,808.97	7,758.30
6XX Supplies and Materials	68,375.02	73,187.02
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	99,203.54	109,753.59



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## 12 - School Food Services Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						13,371.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						105,158.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						109,753.59	(3)
Increase/Decrease of Reserve for Inventories							
This Year	4,895.70	Less Last Year	10,663.53	(4a)		-5,767.83	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						-5,767.83	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,008.68	(5)



# Trustees' Financial Summary

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0828 Plentywood K-12 Schools

## 14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	4,578.56	2,647.43
2240	County Retirement Distribution	302,259.96	270,640.80
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>306,838.52</u>	<u>273,288.23</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	156,402.42	153,403.13
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	5,910.29	6,203.35
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	5,554.22	6,020.99
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	10,128.45	9,426.35
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	17,617.02	13,329.33
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	4,034.48	4,284.95
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	11,239.31	12,777.47
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	13,448.07	15,168.81
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	23,978.33	23,854.77
	27XX Student Transportation Services		
	2XX Personal Services - Employee Benefits	67.76	32.51
291	Federal Title I Grant - Educationally Deprived/Compensat		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	8,720.16	0.00
410	Miscellaneous Federal Grants Direct from Feds		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	694.06



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## 14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
410	Summer School				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	529.66	0.00
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	11,419.34
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	140.67	192.99
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	3,204.51	2,936.84
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	7,803.98	8,125.82
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	5,331.78	5,257.01
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>274,111.11</u>	<u>273,127.72</u>



# Trustees' Financial Summary

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## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						141,174.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						273,288.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						273,127.72	(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)						141,335.34	(5)



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>001 Accelerated Reader</b>	
1900 Other Revenue from Local Sources	500.00
1920 Contributions/Donations from Private Sources	503.22
<b>001 Subtotal</b>	1,003.22
<b>031 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	23,589.00
<b>032 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	2,330.00
<b>033 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	3,836.00
<b>034 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	3,992.00
<b>035 Middle School - NWREL 02-03</b>	
1900 Other Revenue from Local Sources	15,647.36
<b>036 Learn &amp; Serve/Pwood Prod/Youth Dev Center</b>	
4650 Federal Miscellaneous Grants from OPI	7,158.00
<b>037 Learn &amp; Serve/Pwood Prod/Demonstration Ctr</b>	
4650 Federal Miscellaneous Grants from OPI	5,000.00
<b>039 REAP/Small Rural Schools</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	26,123.00
<b>104 ESEA Title I 02-03</b>	
4200 Title I, Part A, Improving Basic Programs	52,905.00
<b>206 State Vo Ed All Programs 02-03</b>	
3900 State Career & Technical Ed Entitlement	5,021.00
<b>207 Carl D Perkins</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	6,794.00
<b>701 IDEA - B</b>	
4560 IDEA, Part B, Children with Disabilities	38,678.00
<b>702 IDEA Preschool</b>	
4570 IDEA Preschool	1,304.00
<b>802 LGST</b>	
1510 Interest Earnings	1,397.17
1900 Other Revenue from Local Sources	564.41
1920 Contributions/Donations from Private Sources	3,000.00
<b>802 Subtotal</b>	4,961.58



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## 15 - Miscellaneous Programs Fund

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	198,342.16
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**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:**

PRC Program Function Object	2003 Value
<b>001 Accelerated Reader</b>	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
6XX Supplies and Materials	989.45
<b>002 Stoner Athletic Grant</b>	
720 School Sponsored Athletics	
35XX Extracurricular - Athletics	
4XX Purchased Property Services	822.50
6XX Supplies and Materials	467.21
<b>002 Subtotal</b>	1,289.71
<b>005 Plentywood Alumni Foundation</b>	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
6XX Supplies and Materials	37.50
25XX Support Services - Business	
1XX Personal Services - Salaries	130.17
<b>005 Subtotal</b>	167.67
<b>021 Middle School - NWREL 01-02</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	18.36
<b>031 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	15,804.63
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	946.05
5XX Other Purchased Services	6,203.32
810 Dues and Fees	635.00



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>031 Subtotal</b>	23,589.00
<b>032 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	2,330.00
<b>033 Title IV, Part A, Safe &amp; Drug-Free</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	2,155.67
3XX Purchased Professional and Techical Services	499.00
6XX Supplies and Materials	1,139.98
221X Improvement of Instruction Services	
5XX Other Purchased Services	36.35
23XX Support Services - General Administration	
6XX Supplies and Materials	5.00
<b>033 Subtotal</b>	3,836.00
<b>034 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	3,992.00
<b>035 Middle School - NWREL 02-03</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	10,000.00
5XX Other Purchased Services	3,890.50
6XX Supplies and Materials	690.36
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,066.50
<b>035 Subtotal</b>	15,647.36
<b>036 Learn &amp; Serve/Pwood Prod/Youth Dev Center</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Techical Services	4,262.87



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	2,281.05
6XX Supplies and Materials	114.08
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	500.00
<b>036 Subtotal</b>	7,158.00
<b>037 Learn &amp; Serve/Pwood Prod/Demonstration Ctr</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	750.00
3XX Purchased Professional and Technical Services	4,047.15
5XX Other Purchased Services	202.85
<b>037 Subtotal</b>	5,000.00
<b>039 REAP/Small Rural Schools</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	23,559.00
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	1,200.00
23XX Support Services - General Administration	
6XX Supplies and Materials	314.00
810 Dues and Fees	1,050.00
<b>039 Subtotal</b>	26,123.00
<b>103 Title IV Drug Free Schools</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	823.65
23XX Support Services - General Administration	
6XX Supplies and Materials	192.00
<b>103 Subtotal</b>	1,015.65



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>104 ESEA Title I 02-03</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	50,260.00
6XX Supplies and Materials	2,444.00
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	165.00
5XX Other Purchased Services	36.00
	52,905.00
<b>104 Subtotal</b>	
<b>205 Vo Ed State All Prgms 01-02</b>	
394 State Career & Technical Ed Entitlement - Family & Cons	
1XXX Instruction	
6XX Supplies and Materials	1.67
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	903.98
	905.65
<b>205 Subtotal</b>	
<b>206 State Vo Ed All Programs 02-03</b>	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
4XX Purchased Property Services	49.20
6XX Supplies and Materials	2,365.80
394 State Career & Technical Ed Entitlement - Family & Cons	
1XXX Instruction	
6XX Supplies and Materials	898.73
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	1,707.27
	5,021.00
<b>206 Subtotal</b>	
<b>207 Carl D Perkins</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	6,794.00



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
451 Carl Perkins (Federal Vo-Ed) - Basic Grant 1XXX Instruction	
<b>207 Subtotal</b>	6,794.00
<b>701 IDEA - B</b>	
456 IDEA, Part B, Children with Disabilities 1XXX Instruction 1XX Personal Services - Salaries	38,678.00
<b>702 IDEA Preschool</b>	
457 IDEA Preschool 1XXX Instruction 1XX Personal Services - Salaries	1,304.00
<b>802 LGST</b>	
1XX Regular Education Programs - Elementary/Secondary 24XX Support Services - School Administration 810 Dues and Fees	133.48

### Schedule of Changes Worksheet

Beginning Fund Balance	89,984.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	198,342.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	196,897.33	(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                      12.61    Less Last Year                      428.06                      (4b)                      -415.45		
	-415.45	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	91,014.16	(5)



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## 15 - Miscellaneous Programs Fund

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Accelerated Reader	1,003.22	989.45	13.77
002 Stoner Athletic Grant	0.00	1289.71	-1289.71
003 Stoner Science Grant	0.00	0.00	.00
005 Plentywood Alumni Foundation	0.00	167.67	-167.67
021 Middle School - NWREL 01-02	0.00	18.36	-18.36
031 Title II, Part A, Teacher/Principal Train/Recruit	23,589.00	23589.00	.00
032 Title II, Part D, Ed Technology	2,330.00	2330.00	.00
033 Title IV, Part A, Safe & Drug-Free	3,836.00	3836.00	.00
034 Title V, Part A, Innovative Programs	3,992.00	3992.00	.00
035 Middle School - NWREL 02-03	15,647.36	15647.36	.00
036 Learn & Serve/Pwood Prod/Youth Dev Center	7,158.00	7158.00	.00
037 Learn & Serve/Pwood Prod/Demonstration Ctr	5,000.00	5000.00	.00
039 REAP/Small Rural Schools	26,123.00	26123.00	.00
103 Title IV Drug Free Schools	0.00	1015.65	-1015.65
104 ESEA Title I 02-03	52,905.00	52905.00	.00
107 Title II Eisenhower Math Science	0.00	0.00	.00
205 Vo Ed State All Prgms 01-02	0.00	905.65	-905.65
206 State Vo Ed All Programs 02-03	5,021.00	5021.00	.00
207 Carl D Perkins	6,794.00	6794.00	.00
701 IDEA - B	38,678.00	38678.00	.00
702 IDEA Preschool	1,304.00	1304.00	.00
802 LGST	4,961.58	133.48	4828.10
<b>Total</b>	<b>198,342.16</b>	<b>196,897.33</b>	<b>1,444.83</b>



# Trustees' Financial Summary

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## 17 - Adult Education Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	18.06	3.23
1190	Penalties and Interest on Taxes	7.51	1.61
1340	Fees for Adult Education	900.00	1,208.00
1510	Interest Earnings	873.25	446.34
3444	State School Block Grant	1.95	1.90
3460	Montana Oil and Gas Tax	53.39	46.19
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,854.16</u>	<u>1,707.27</u>

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

PRC Program Function Object		2002 Value	2003 Value
610	Adult Continuing Education Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	1,833.36	2,490.00
	2XX Personal Services - Employee Benefits	0.00	7.65
	6XX Supplies and Materials	215.40	307.85
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>2,048.76</u>	<u>2,805.50</u>



# Trustees' Financial Summary

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## 17 - Adult Education Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						27,574.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,707.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,805.50	(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)						26,475.95	(5)



# Trustees' Financial Summary

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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	152.30	3,810.00
1510	Interest Earnings	45.43	65.86
3260	State Driver's Education Reimbursement	5,066.22	5,680.33
6100	Material Prior Period Revenue Adjustments	0.00	-4,530.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>5,263.95</u>	<u>5,026.19</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	4,803.50	3,588.00
2XX	Personal Services - Employee Benefits	12.86	7.03
6XX	Supplies and Materials	485.64	477.40
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>5,302.00</u>	<u>4,072.43</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				5,316.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				5,026.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				4,072.43	(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)				6,270.65	(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	172.84	94.02
1910 Rentals	412.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	584.84	94.02

### Schedule of Changes Worksheet

Beginning Fund Balance	5,720.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	94.02	(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)	5,814.09	(5)



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## 21 - Compensated Absence Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	113.58	1.12
5300	Operating Transfers from Other Funds	2,000.00	2,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>2,113.58</u>	<u>2,001.12</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	0.00	5,700.75
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>0.00</u>	<u>5,700.75</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				5,726.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				2,001.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				5,700.75	(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)				2,026.57	(5)



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## 28 - Technology Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	0.00	37,204.50
1190	Penalties and Interest on Taxes	0.00	28.65
1510	Interest Earnings	566.48	571.45
1900	Other Revenue from Local Sources	3,614.27	0.00
1910	Rentals	5,600.00	0.00
3281	State Technology Aid	501.42	0.00
3440	State HB20/SB417 Prop Tax Reimb	0.00	2,190.68

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

10,282.17      39,995.28

### 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		
	4XX Purchased Property Services	0.00	14,712.92
	5XX Other Purchased Services	0.00	34.54
	6XX Supplies and Materials	75.00	4,939.00
	810 Dues and Fees	0.00	2,134.00
23XX	Support Services - General Administration		
	4XX Purchased Property Services	0.00	4,040.15

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

75.00      25,860.61



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## 28 - Technology Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						29,099.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						39,995.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						25,860.61	(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)						43,234.45	(5)



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## 29 - Flexibility Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	0.00	2,783.93
1190	Penalties and Interest on Taxes	0.00	2.14
1510	Interest Earnings	0.00	34.92
3282	State Flexibility Fund Allocation	0.00	9,685.74
3440	State HB20/SB417 Prop Tax Reimb	0.00	163.93
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>0.00</u>	<u>12,670.66</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		
2XX	Personal Services - Employee Benefits	0.00	8,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>0.00</u>	<u>8,000.00</u>

## Schedule of Changes Worksheet

Beginning Fund Balance			0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			12,670.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			8,000.00	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)			4,670.66	(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	49,912.29	58,105.77
1190	Penalties and Interest on Taxes	230.45	215.14
1510	Interest Earnings	1,645.47	3,959.12
3120	State Guaranteed Tax Base Aid	34,696.15	25,309.03
3440	State HB20/SB417 Prop Tax Reimb	3,538.69	3,331.81
3444	State School Block Grant	12,070.08	11,763.23
3460	Montana Oil and Gas Tax	1,207.66	3,306.58
5120	Proceeds from Refunding Bonds	0.00	1,491.69
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>103,300.79</u>	<u>107,482.37</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	50,000.00	55,000.00
	850 Interest on Debt	51,000.00	18,360.02
	860 Agent Fees/Issuance Costs	560.00	359.12
63XX	Refunding Bonds Used to Retire Old Issues		
	840 Principal On Debt	39,590.88	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>141,150.88</u>	<u>73,719.14</u>



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## 50 - Debt Service Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					107,482.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					73,719.14	(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)					33,763.23	(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	5.99	22.71
5110	Sale of Bonds	0.00	10,059.31
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>5.99</u>	<u>10,082.02</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
	3XX Purchased Professional and Technical Services	0.00	1,100.00
	8XX Other Expenditures	0.00	8,975.87
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>0.00</u>	<u>10,075.87</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				196.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				10,082.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				10,075.87	(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)				202.38	(5)



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## 81 - Endowment Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	2,303.16	1,326.38
6100	Material Prior Period Revenue Adjustments	0.00	-2,625.55
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>2,303.16</u>	<u>-1,299.17</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		
870	Student Scholarships	1,774.02	1,087.78
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>1,774.02</u>	<u>1,087.78</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				32,292.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				-1,299.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,087.78	(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)				29,905.72	(5)



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## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1XXX Revenues from Student Activities	194,104.66	189,813.60
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	194,104.66	189,813.60

### 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	197,539.33	194,110.31
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	197,539.33	194,110.31

## Schedule of Changes Worksheet

Beginning Fund Balance	46,913.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	189,813.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	194,110.31	(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)	42,617.16	(5)



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<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2002 Value</b>	<b>2003 Value</b>
XX	XXX 26XX	41X Energy Utility Services	72,881.46	98,024.29
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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FY2002-03

Submit ID: 0828-68593350000

46 Sheridan County

0828 Plentywood K-12 Schools

## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	52,367.02
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	52,367.02

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	17,454.23
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	75,408.03
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	206,475.62
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

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

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

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

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

### Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
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Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

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



# Trustees' Financial Summary

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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	134,862.89	0.00	0.00	0.00
280	1XXX	2XX	22,034.32	0.00	0.00	0.00
280	1XXX	3XX	3,119.55	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	1,044.68	0.00	0.00	0.00
280	1XXX	6XX	5,354.29	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	40,059.89	0.00	0.00	0.00
<b>Totals</b>			206,475.62	0.00	0.00	0.00 206,475.62



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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.*