



Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry 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 Mary Herden

Phone #: (406) 664-3319

(Signature)

(Date)

Chair, Board of Trustees Kathy Robson

(Signature)

(Date)

County Superintendent Jerry Scott

(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.



Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County

0076 Belfry K-12 Schools

PRC	Title	Project Type	Project Number	CFDA #
100	LOCAL	LOCAL		
285	TITLE I, ACCOUNTABILITY	STATE	0500763202	
286	Safe & Drug-Free Schools	FEDERAL	0500761603	84.186A
288	Title II-Eisenhower	STATE	05-0076-1500	state
289	TITLE VI	FEDERAL	05007639000	84.298
291	TITLE I	FEDERAL	0500763100	84.010A
295	TITLE I ACCOUNTABILITY	STATE	0500763202	
299	READING GRANT	STATE	0500763302	
310	Vo Ed State Dist-Agricult	STATE	00-0076-0517-01-	State
340	VO-ED HOME EC	STATE	STATE	STATE
350	VO-ED BUSINESS	STATE	STATE	STATE
390	CARL PERKINS	STATE	0500768103	
391	CRSD	STATE	0500766302	
412	REAP	FEDERAL	3003270	84.010A
430	REDUCED CLASS	STATE	0500761403	
431	TITLE II-PART D	STATE	0500766003	
435	TITLE V-PART A	STATE	0500763903	
451	REDUCED CLASS	STATE	0500761403	
800	DONATION	LOCAL		
910	Budget Amendment			

Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry K-12 Schools

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)	170,156.23	5,430.66	85,989.45	-6,719.37
02	Taxes Receivable - Real and Personal (120-149)	3,744.15	502.04	609.11	
03	Taxes Receivable - Protested (150-159)	12,068.49	441.65	1,468.15	
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	185,968.87	6,374.35	88,066.71	-6,719.37
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	139.08			
25	Deferred Revenue (680)	15,812.64	943.69	2,077.26	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	15,951.72	943.69	2,077.26	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	170,017.15	5,430.66	85,989.45	-6,719.37
52	TOTAL FUND BALANCE/EQUITY	170,017.15	5,430.66	85,989.45	-6,719.37
53	TOTAL LIABILITIES AND FUND BALANCE	185,968.87	6,374.35	88,066.71	-6,719.37

Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry K-12 Schools

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)	2,174.81	66,513.16	40,727.01	4,429.53
02	Taxes Receivable - Real and Personal (120-149)	291.34			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			57,582.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,466.15	66,513.16	98,309.01	4,429.53
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	291.34		57,582.00	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	291.34		57,582.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	2,174.81	66,513.16	40,727.01	4,429.53
52	TOTAL FUND BALANCE/EQUITY	2,174.81	66,513.16	40,727.01	4,429.53
53	TOTAL LIABILITIES AND FUND BALANCE	2,466.15	66,513.16	98,309.01	4,429.53

Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry K-12 Schools

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)	-4,818.87		460.27	50,217.90
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	-4,818.87		460.27	50,217.90
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)	-4,818.87		460.27	50,217.90
52	TOTAL FUND BALANCE/EQUITY	-4,818.87		460.27	50,217.90
53	TOTAL LIABILITIES AND FUND BALANCE	-4,818.87		460.27	50,217.90

Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry K-12 Schools

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				

Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry K-12 Schools

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)	457.97	4,157.71		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	457.97	4,157.71		
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)	457.97	4,157.71		
52	TOTAL FUND BALANCE/EQUITY	457.97	4,157.71		
53	TOTAL LIABILITIES AND FUND BALANCE	457.97	4,157.71		

Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry K-12 Schools

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)	6,237.94			
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	6,237.94			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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)	6,237.94			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	6,237.94			
53	TOTAL LIABILITIES AND FUND BALANCE	6,237.94			

Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry K-12 Schools

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				

Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry K-12 Schools

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				

Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County
0076 Belfry K-12 Schools

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)			6,717.79	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			6,717.79	
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)			6,717.79	
52	TOTAL FUND BALANCE/EQUITY			6,717.79	
53	TOTAL LIABILITIES AND FUND BALANCE			6,717.79	



Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County
0076 Belfry K-12 Schools

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)	61,802.38			
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	61,802.38			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	61,802.38			
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	61,802.38			
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	61,802.38			



Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry K-12 Schools

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				

Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry K-12 Schools

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)			67,715.62	
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				50,217.90
15	Amounts to be Provided (404-406)				-50,217.90
20	TOTAL ASSETS AND OTHER DEBITS			67,715.62	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			67,715.62	
52	TOTAL FUND BALANCE/EQUITY			67,715.62	
53	TOTAL LIABILITIES AND FUND BALANCE			67,715.62	



Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry K-12 Schools

01 - General Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	56,164.71	153,853.88
1112 District Levy - Personal Property	17,255.65	9,976.06
1113 District Levy - Heavy Motor Vehicles	0.00	0.95
1114 District Levy - Pers Prop/Mobile Homes	0.00	343.20
1190 Penalties and Interest on Taxes	3,437.26	1,787.46
1510 Interest Earnings	11,002.63	3,383.78
1900 Other Revenue from Local Sources	102.20	0.00
3110 Direct State Aid	399,419.05	382,289.28
3115 State Spec Ed Allowable Cost Pymt to Districts	14,161.84	14,960.10
3120 State Guaranteed Tax Base Aid	0.00	66,708.80
3440 State HB20/SB417 Prop Tax Reimb	9,814.10	8,412.10
3444 State School Block Grant	41,134.17	40,088.43
3460 Montana Oil and Gas Tax	151,928.51	174,273.85
6100 Material Prior Period Revenue Adjustments	-234.88	-139.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	704,185.24	855,938.81

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	403,226.78	392,378.69
2XX Personal Services - Employee Benefits	45,505.07	55,361.52
3XX Purchased Professional and Technical Services	828.01	399.00
5XX Other Purchased Services	205.42	0.00
6XX Supplies and Materials	24,465.64	21,225.43
7XX Property and Equipment Acquisition	2,670.20	0.00
810 Dues and Fees	7,954.19	5,770.90
222X Educational Media Services		
1XX Personal Services - Salaries	17,299.44	17,975.52
2XX Personal Services - Employee Benefits	2,948.16	3,514.92
3XX Purchased Professional and Technical Services	18,273.16	0.00
6XX Supplies and Materials	2,322.56	1,924.24
23XX Support Services - General Administration		
1XX Personal Services - Salaries	53,960.75	55,669.76
2XX Personal Services - Employee Benefits	5,096.74	10,530.42
3XX Purchased Professional and Technical Services	6,392.58	8,800.00
5XX Other Purchased Services	4,911.12	2,813.34
6XX Supplies and Materials	250.86	2,134.76
810 Dues and Fees	6,132.18	4,212.32



Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry 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				
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	6,772.15	1,800.00
		2XX	Personal Services - Employee Benefits	0.00	1,105.76
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	23,155.90	22,838.87
		2XX	Personal Services - Employee Benefits	5,672.16	8,141.00
		3XX	Purchased Professional and Technical Services	0.00	1,260.00
		5XX	Other Purchased Services	266.94	96.60
		6XX	Supplies and Materials	2,097.35	1,596.78
		810	Dues and Fees	135.00	1,226.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	43,642.38	44,177.38
		2XX	Personal Services - Employee Benefits	5,672.16	585.48
		3XX	Purchased Professional and Technical Services	4,956.18	4,140.00
		4XX	Purchased Property Services	42,545.95	49,735.18
		5XX	Other Purchased Services	15,611.93	18,398.23
		6XX	Supplies and Materials	7,460.75	11,445.22
		7XX	Property and Equipment Acquisition	3,117.59	2,280.57
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	10,659.30	13,069.00
		2XX	Personal Services - Employee Benefits	3,179.83	3,539.32
		3XX	Purchased Professional and Technical Services	2,094.27	941.06
		5XX	Other Purchased Services	233.75	0.00
		6XX	Supplies and Materials	591.36	1,248.96
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	3,649.24	2,423.14
310	Agriculture				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	38,037.40	0.00
		2XX	Personal Services - Employee Benefits	5,672.16	0.00
		5XX	Other Purchased Services	222.28	0.00
		6XX	Supplies and Materials	1,205.66	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	42,037.66
		2XX	Personal Services - Employee Benefits	0.00	6,415.22
		6XX	Supplies and Materials	0.00	599.40

Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry K-12 Schools

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
710	School Sponsored		Extracurricular Activities		
	34XX		Extracurricular - Activities		
		1XX	Personal Services - Salaries	4,750.00	3,122.00
		5XX	Other Purchased Services	1,706.81	36.50
		6XX	Supplies and Materials	516.37	1,786.55
		810	Dues and Fees	85.00	100.00
720	School Sponsored		Athletics		
	35XX		Extracurricular - Athletics		
		1XX	Personal Services - Salaries	32,135.84	30,095.04
		5XX	Other Purchased Services	1,720.80	755.21
		6XX	Supplies and Materials	4,887.90	11,094.11
		810	Dues and Fees	410.00	740.00
910	Food Services				
	31XX		Food Services		
		1XX	Personal Services - Salaries	14,787.39	15,417.60
		2XX	Personal Services - Employee Benefits	5,896.32	7,029.84
		4XX	Purchased Property Services	71.42	134.39
		6XX	Supplies and Materials	0.00	4,113.90
910	Budget Amendment				
	1XX		Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction		
		6XX	Supplies and Materials	0.00	9,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>896,062.40</u>	<u>905,236.79</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry K-12 Schools

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					219,315.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					855,938.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					905,236.79	(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)					170,017.15	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry K-12 Schools

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	19,904.52	6,321.51
1112	District Levy - Personal Property	1,967.72	538.95
1113	District Levy - Heavy Motor Vehicles	0.00	0.11
1114	District Levy - Pers Prop/Mobile Homes	0.00	39.04
1190	Penalties and Interest on Taxes	212.22	133.28
1510	Interest Earnings	53.60	17.11
2220	County On-Schedule Trans Reimb	14,076.90	29,496.32
3210	State On-Schedule Trans Reimb	14,076.90	29,096.10
3440	State HB20/SB417 Prop Tax Reimb	802.22	687.61
3444	State School Block Grant	1,341.22	1,307.12
3460	Montana Oil and Gas Tax	1,177.57	2,508.23
6100	Material Prior Period Revenue Adjustments	-97.25	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>53,515.62</u>	<u>70,145.38</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	12,875.04	12,604.13
25XX	Support Services - Business		
1XX	Personal Services - Salaries	6,999.96	6,819.63
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	1,277.33	1,671.25
6XX	Supplies and Materials	257.00	0.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	18,987.47	38,136.35
4XX	Purchased Property Services	1,422.78	2,822.15
5XX	Other Purchased Services	1,000.00	2,500.00
6XX	Supplies and Materials	5,579.79	10,352.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>48,399.37</u>	<u>74,906.22</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry K-12 Schools

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						10,191.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						70,145.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						74,906.22	(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)						5,430.66	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry K-12 Schools

11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	27,844.41	19,014.06
1112	District Levy - Personal Property	2,235.66	1,359.49
1113	District Levy - Heavy Motor Vehicles	0.00	0.21
1114	District Levy - Pers Prop/Mobile Homes	0.00	64.28
1190	Penalties and Interest on Taxes	178.77	143.40
1510	Interest Earnings	2,460.47	1,423.48
3440	State HB20/SB417 Prop Tax Reimb	786.88	674.47
3460	Montana Oil and Gas Tax	2,597.68	3,376.45
6100	Material Prior Period Revenue Adjustments	-137.87	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>35,966.00</u>	<u>26,055.84</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		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	89,056.49	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>89,056.49</u>	<u>0.00</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry K-12 Schools

11 - Bus Depreciation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					59,933.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					26,055.84	(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)					85,989.45	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry K-12 Schools

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	12,746.60	11,870.15
1632	Daily Adult Sales	3,748.25	3,441.50
3220	State Food Services Match	278.39	0.00
4550	Federal Child Nutrition	16,554.48	17,618.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		33,327.72	32,929.99

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	11,179.52	10,693.80
	2XX Personal Services - Employee Benefits	2,988.51	3,632.40
	6XX Supplies and Materials	23,425.63	17,950.09
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		37,593.66	32,276.29

Schedule of Changes Worksheet

Beginning Fund Balance					-7,373.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					32,929.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					32,276.29	(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)					-6,719.37	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry K-12 Schools

13 - Tuition Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	15,186.89	604.01
1112	District Levy - Personal Property	1,077.65	145.03
1113	District Levy - Heavy Motor Vehicles	0.00	0.06
1114	District Levy - Pers Prop/Mobile Homes	0.00	23.05
1190	Penalties and Interest on Taxes	27.27	55.52
1510	Interest Earnings	186.45	37.09
6100	Material Prior Period Revenue Adjustments	-75.21	0.00

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

16,403.05	864.76
-----------	--------

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	15,093.00	0.00

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

15,093.00	0.00
-----------	------

Schedule of Changes Worksheet

Beginning Fund Balance					1,310.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					864.76	(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)					2,174.81	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry 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	2,220.50	882.46
1900	Other Revenue from Local Sources	0.00	60.85
2240	County Retirement Distribution	99,838.04	111,398.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>102,058.54</u>	<u>112,341.41</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	70,739.59	57,878.92
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	2,514.81	2,593.77
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	8,441.46	8,364.32
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	1,038.17	120.34
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	5,925.43	6,041.97
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	5,010.98	5,152.87
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	2,681.18	4,349.09
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	1,486.10	1,835.25
310	Agriculture		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	5,540.18	0.00
329	State Miscellaneous Grants		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	98.98
391	State Career & Technical Ed Entitlement - Agriculture		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	6,097.68



Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry K-12 Schools

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
391	State Career & Technical Ed Entitlement - Agriculture				
	222X		Educational Media Services		
		2XX	Personal Services - Employee Benefits	0.00	252.76
610	Adult Continuing Education Programs				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	0.00	19.54
710	School Sponsored Extracurricular Activities				
	34XX		Extracurricular - Activities		
		2XX	Personal Services - Employee Benefits	728.08	477.41
720	School Sponsored Athletics				
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	4,035.20	3,559.57
910	Food Services				
	31XX		Food Services		
		2XX	Personal Services - Employee Benefits	3,527.42	3,587.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>111,668.60</u>	<u>100,430.15</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry K-12 Schools

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					54,601.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					112,341.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					100,430.15	(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)					66,513.16	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
286 Safe & Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,695.00
291 TITLE I	
4200 Title I, Part A, Improving Basic Programs	29,809.00
299 READING GRANT	
4650 Federal Miscellaneous Grants from OPI	133,695.00
310 Vo Ed State Dist-Agricult	
3900 State Career & Technical Ed Entitlement	2,475.00
340 VO-ED HOME EC	
3900 State Career & Technical Ed Entitlement	383.00
350 VO-ED BUSINESS	
3900 State Career & Technical Ed Entitlement	494.00
390 CARL PERKINS	
3900 State Career & Technical Ed Entitlement	2,555.00
412 REAP	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	4,500.00
431 TITLE II-PART D	
4310 Title II, Part D, Educational Technology	1,356.00
435 TITLE V-PART A	
4350 Title V, Part A, Innovative Programs	1,488.00
451 REDUCED CLASS	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	12,021.00

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

190,471.00

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

PRC Program Function Object	2003 Value
100 LOCAL	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
2XX Personal Services - Employee Benefits	94.45
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	7,000.00
100 Subtotal	7,094.45



Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
286 Safe & Drug-Free Schools	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,019.00
288 Title II-Eisenhower	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
5XX Other Purchased Services	2,813.67
6XX Supplies and Materials	1,895.91
810 Dues and Fees	17,974.88
	22,684.46
288 Subtotal	
291 TITLE I	
422 Title I, Part A, Improvement Grants	
1XXX Instruction	
1XX Personal Services - Salaries	14,748.30
6XX Supplies and Materials	1,000.00
810 Dues and Fees	220.00
221X Improvement of Instruction Services	
2XX Personal Services - Employee Benefits	5,567.04
5XX Other Purchased Services	393.95
	21,929.29
291 Subtotal	
295 TITLE I ACCOUNTABILITY	
421 Title I, Part A, Accountability	
1XXX Instruction	
6XX Supplies and Materials	5,165.10
299 READING GRANT	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	38,740.79
2XX Personal Services - Employee Benefits	8,908.98
3XX Purchased Professional and Technical Services	9,950.82
5XX Other Purchased Services	7,414.15
6XX Supplies and Materials	29,324.43
7XX Property and Equipment Acquisition	8,678.00
810 Dues and Fees	12,409.06



Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry K-12 Schools

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	
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	3,126.90
	118,553.13
299 Subtotal	
310 Vo Ed State Dist-Agricult	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,741.77
340 VO-ED HOME EC	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	16.59
350 VO-ED BUSINESS	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	844.15
390 CARL PERKINS	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	291.20
6XX Supplies and Materials	142.00
	433.20
391 CRSD	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	8,905.40
2XX Personal Services - Employee Benefits	700.05
3XX Purchased Professional and Technical Services	3,883.70
5XX Other Purchased Services	9,807.66
6XX Supplies and Materials	2,985.69
7XX Property and Equipment Acquisition	4,155.35
810 Dues and Fees	15,295.04
	45,732.89
391 Subtotal	



Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry K-12 Schools

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
412 REAP	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	3,044.96
7XX Property and Equipment Acquisition	2,919.89
	5,964.85
412 Subtotal	5,964.85
451 REDUCED CLASS	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	10,413.37
810 Dues and Fees	3,715.00
	14,128.37
451 Subtotal	14,128.37
800 DONATION	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	78.00
8XX Other Expenditures	2,426.35
	2,504.35
800 Subtotal	2,504.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 247,811.60



Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry K-12 Schools

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					98,067.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					190,471.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					247,811.60	(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)					40,727.01	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry K-12 Schools

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 LOCAL	0.00	7094.45	-7094.45
285 TITLE I, ACCOUNTABILITY	0.00	0.00	.00
286 Safe & Drug-Free Schools	1,695.00	1019.00	676.00
288 Title II-Eisenhower	0.00	22684.46	-22684.46
289 TITLE VI	0.00	0.00	.00
291 TITLE I	29,809.00	21929.29	7879.71
295 TITLE I ACCOUNTABILITY	0.00	5165.10	-5165.10
299 READING GRANT	133,695.00	118553.13	15141.87
310 Vo Ed State Dist-Agricult	2,475.00	1741.77	733.23
340 VO-ED HOME EC	383.00	16.59	366.41
350 VO-ED BUSINESS	494.00	844.15	-350.15
390 CARL PERKINS	2,555.00	433.20	2121.80
391 CRSD	0.00	45732.89	-45732.89
412 REAP	4,500.00	5964.85	-1464.85
430 REDUCED CLASS	0.00	0.00	.00
431 TITLE II-PART D	1,356.00	0.00	1356.00
435 TITLE V-PART A	1,488.00	0.00	1488.00
451 REDUCED CLASS	12,021.00	14128.37	-2107.37
800 DONATION	0.00	2504.35	-2504.35
910 Budget Amendment	0.00	9000.00	-9000.00
910 Budget Amendment	0.00	0.00	.00
Total	190,471.00	256,811.60	-66,340.60



Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry K-12 Schools

17 - Adult Education Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	257.34	92.53
1900 Other Revenue from Local Sources	0.00	45.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	257.34	137.53

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	60.00	127.50
2XX Personal Services - Employee Benefits	9.20	0.00
6XX Supplies and Materials	3,564.25	214.25
7XX Property and Equipment Acquisition	0.00	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,633.45	1,341.75

Schedule of Changes Worksheet

Beginning Fund Balance	5,633.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	137.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,341.75	(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)	4,429.53	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry K-12 Schools

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	480.00	660.00
3260 State Driver's Education Reimbursement	900.09	0.00
6100 Material Prior Period Revenue Adjustments	970.49	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,350.58	660.00

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,725.00	1,485.00
2XX Personal Services - Employee Benefits	131.96	113.60
6XX Supplies and Materials	204.97	226.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,061.93	1,824.67

Schedule of Changes Worksheet

Beginning Fund Balance	-3,654.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	660.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,824.67	(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)	-4,818.87	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry K-12 Schools

20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	13.46	9.18
1910 Rentals	1,750.00	1,004.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>1,763.46</u>	<u>1,013.78</u>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	0.00	1,151.77
890 Other Community Services		
33XX Community Services		
4XX Purchased Property Services	322.56	0.00
6XX Supplies and Materials	235.08	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>557.64</u>	<u>1,151.77</u>

Schedule of Changes Worksheet

Beginning Fund Balance	598.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,013.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,151.77	(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)	460.27	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry K-12 Schools

21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1520 Dividends on Investments	44,575.27	5,642.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	44,575.27	5,642.63

Schedule of Changes Worksheet

Beginning Fund Balance	44,575.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,642.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	50,217.90	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry K-12 Schools

28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	36.76	9.11
3281 State Technology Aid	186.52	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	223.28	9.11

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	525.00	0.00
7XX Property and Equipment Acquisition	1,079.99	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,604.99	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	448.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9.11	(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)
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)
	457.97	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County
0076 Belfry K-12 Schools

29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	28.68
3282 State Flexibility Fund Allocation	0.00	4,129.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	4,157.71

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,157.71	(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)	4,157.71	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry K-12 Schools

60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	360.58	150.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	360.58	150.58

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	1,750.00	0.00
6XX Supplies and Materials	1,650.00	2,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,400.00	2,000.00

Schedule of Changes Worksheet

Beginning Fund Balance	8,087.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	150.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,000.00	(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)	6,237.94	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry K-12 Schools

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	65,273.35	62,369.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	65,273.35	62,369.88

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	72,187.74	58,592.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	72,187.74	58,592.10

Schedule of Changes Worksheet

Beginning Fund Balance	2,940.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	62,369.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	58,592.10	(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)	6,717.79	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry K-12 Schools

Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	26,802.87	31,888.52
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	15,093.00	4,050.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry K-12 Schools

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	14,633.74
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	14,633.74

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,877.51
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	21,072.45
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	21,221.48
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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

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



Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County 0076 Belfry K-12 Schools

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	13,069.00	0.00	0.00	0.00	
280	1XXX	2XX	3,539.32	0.00	0.00	0.00	
280	1XXX	3XX	941.06	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	1,248.96	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	2,423.14	0.00	0.00	0.00	
Totals			21,221.48	0.00	0.00	0.00	21,221.48



Trustees' Financial Summary

FY2002-03

Submit ID: 0076-434259260000

05 Carbon County

0076 Belfry K-12 Schools

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.*