



Trustees' Financial Summary

FY2002-03

Submit ID: 1230-1288194

44 Rosebud County
1230 Lame Deer H S

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 Kim Hiwalker

Phone #: (406) 477-6308

(Signature)

(Date)

Chair, Board of Trustees William Walksalong

(Signature)

(Date)

County Superintendent Sharyn Thomas

(Signature)

(Date)

Software

Accounting Package: Futex

For FY03 did the district employ a certified special education director? Yes

As reported on Annual Data Collection (ADC), the district employs 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. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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



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PRC	Title	Project Type	Project Number	CFDA #
153	Vo Ed All Career & Tech Ed Programs	STATE	na	State
218	Jobs for Montana Graduates	STATE	02JMG	State
248	Vo Ed State Agriculture	STATE	01-VOAG	State
273	DROP OUT PREVENTION	STATE	4412306303	
283	COMPRHENSIVE SCHOOL REORM	STATE	4412306302	
633	Title I, Part F, Comprehensive School Reform	FEDERAL	4412306303	84.010B

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	47,418.72	3,857.13		
02	Taxes Receivable - Real and Personal (120-149)	5,417.52			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		2,864.73		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	52,836.24	6,721.86		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)		3,892.90		
24	Other Current Liabilities (621-679)	2,826.19			
25	Deferred Revenue (680)	5,417.52			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	8,243.71	3,892.90		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	44,592.53	2,828.96		
52	TOTAL FUND BALANCE/EQUITY	44,592.53	2,828.96		
53	TOTAL LIABILITIES AND FUND BALANCE	52,836.24	6,721.86		

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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		214,547.01	354.80	
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)		19,350.73	1,007.23	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		233,897.74	1,362.03	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)		3,515.97		
24	Other Current Liabilities (621-679)			121.68	
25	Deferred Revenue (680)			1,240.35	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		3,515.97	1,362.03	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		230,381.77		
52	TOTAL FUND BALANCE/EQUITY		230,381.77		
53	TOTAL LIABILITIES AND FUND BALANCE		233,897.74	1,362.03	

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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	.01			
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	.01			
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)	.01			
52	TOTAL FUND BALANCE/EQUITY	.01			
53	TOTAL LIABILITIES AND FUND BALANCE	.01			

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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			55,855.46	
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			55,855.46	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)			892.44	
35	TOTAL LIABILITIES			892.44	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			54,963.02	
52	TOTAL FUND BALANCE/EQUITY			54,963.02	
53	TOTAL LIABILITIES AND FUND BALANCE			55,855.46	

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	.81	28.35		
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	.81	28.35		
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)	.81	28.35		
52	TOTAL FUND BALANCE/EQUITY	.81	28.35		
53	TOTAL LIABILITIES AND FUND BALANCE	.81	28.35		



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,689.88			
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	2,689.88			
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)	2,689.88			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	2,689.88			
53	TOTAL LIABILITIES AND FUND BALANCE	2,689.88			

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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	52,030.56		63,860.05	
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	52,030.56		63,860.05	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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)	52,030.56		63,860.05	
52	TOTAL FUND BALANCE/EQUITY	52,030.56		63,860.05	
53	TOTAL LIABILITIES AND FUND BALANCE	52,030.56		63,860.05	



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)			7,914,722.00	
12	Machinery and Equipment (341 & 342)			1,131,924.00	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				
15	Amounts to be Provided (404-406)				207,769.26
20	TOTAL ASSETS AND OTHER DEBITS			9,046,646.00	207,769.26
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)				182,338.14
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				25,431.12
35	TOTAL LIABILITIES				207,769.26
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			9,046,646.00	
52	TOTAL FUND BALANCE/EQUITY			9,046,646.00	
53	TOTAL LIABILITIES AND FUND BALANCE			9,046,646.00	207,769.26



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01 - General Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	42,062.25	35,910.25
1112 District Levy - Personal Property	4,096.38	3,096.82
1113 District Levy - Heavy Motor Vehicles	260.50	0.00
1114 District Levy - Pers Prop/Mobile Homes	0.00	24,192.10
1130 Tax Title and Property Sales	264.04	0.00
1190 Penalties and Interest on Taxes	1,031.63	181.10
1510 Interest Earnings	1,901.26	5,908.24
3110 Direct State Aid	514,740.39	572,425.29
3115 State Spec Ed Allowable Cost Pymt to Districts	28,601.22	42,890.24
3120 State Guaranteed Tax Base Aid	340,712.40	397,155.40
3440 State HB20/SB417 Prop Tax Reimb	408.95	0.00
3444 State School Block Grant	24,136.38	23,522.77
5200 Sale or Compensation for Loss of Assets	1,503.22	391.13
6100 Material Prior Period Revenue Adjustments	0.00	218.47

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

959,718.62 1,105,891.81

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	242,674.35	266,086.20
2XX Personal Services - Employee Benefits	78,333.21	87,000.00
6XX Supplies and Materials	28,632.81	29,674.11
21XX Support Services - Students		
1XX Personal Services - Salaries	37,381.29	76,618.82
5XX Other Purchased Services	0.00	720.40
222X Educational Media Services		
1XX Personal Services - Salaries	24,811.00	27,412.00
6XX Supplies and Materials	1,692.68	1,894.52
23XX Support Services - General Administration		
1XX Personal Services - Salaries	28,750.00	0.00
3XX Purchased Professional and Technical Services	8,670.46	100.00
5XX Other Purchased Services	4,614.27	0.00
6XX Supplies and Materials	7,216.05	878.48
810 Dues and Fees	0.00	1,496.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	97,057.29	170,473.86
2XX Personal Services - Employee Benefits	11,936.10	0.00
3XX Purchased Professional and Technical Services	1,200.00	35,949.35



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01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	24XX	Support Services - School Administration			
		5XX	Other Purchased Services	2,720.76	4,575.61
		6XX	Supplies and Materials	3,295.10	1,491.39
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	106,279.50	86,514.79
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	37,380.54	57,802.58
		2XX	Personal Services - Employee Benefits	0.00	103.60
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	714.81	0.00
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	0.00	49,113.80
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	9,837.93	27,482.08
		6XX	Supplies and Materials	106.00	663.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	18,657.29	19,293.75
340	Family & Consumer Sciences				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	20,816.31	0.00
360	Business/Marketing				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	30,758.40	0.00
361	Services for Significant Needs Students				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	95,402.27
3XX	Undistributed Vocational Education Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	118,347.78	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	1,760.27	0.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	29,909.82	42,521.67



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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
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
3XX Purchased Professional and Technical Services	0.00	490.00
5XX Other Purchased Services	3,634.15	737.60
6XX Supplies and Materials	4,075.52	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	961,263.69	1,084,495.88

Schedule of Changes Worksheet

Beginning Fund Balance		23,196.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,105,891.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,084,495.88	(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)		44,592.53	(5)



Trustees' Financial Summary

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44 Rosebud County
1230 Lame Deer H S

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1112	District Levy - Personal Property	0.00	0.18
1114	District Levy - Pers Prop/Mobile Homes	0.00	5.84
1510	Interest Earnings	151.30	44.27
2220	County On-Schedule Trans Reimb	27,409.44	32,790.29
3210	State On-Schedule Trans Reimb	28,722.80	29,028.08
6100	Material Prior Period Revenue Adjustments	56.49	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>56,340.03</u>	<u>61,868.66</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		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	33,000.00	59,693.29
4XX	Purchased Property Services	18,893.72	0.00
5XX	Other Purchased Services	1,340.00	1,137.37
6XX	Supplies and Materials	119.70	0.00
810	Dues and Fees	0.00	120.00
8XX	Other Expenditures	2,930.12	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>56,283.54</u>	<u>60,950.66</u>



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						1,910.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						61,868.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						60,950.66	(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)						2,828.96	(5)



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14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	4,638.61	2,253.91
2240 County Retirement Distribution	214,359.84	297,703.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	218,998.45	299,957.50

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	221,622.22	58,095.97
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	0.00	12,177.51
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	0.00	367.25
222X Educational Media Services		
2XX Personal Services - Employee Benefits	0.00	4,343.89
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	0.00	383.88
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	0.00	34,403.94
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	0.00	14,185.13
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	0.00	25,072.32
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	0.00	13,381.68
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	8,618.24
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	0.00	3,057.42
329 State Miscellaneous Grants		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	103.92



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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
361	Services for Significant Needs Students				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	15,118.10
428	Title I, Part F, Comprehensive School Reform				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	2,495.94
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	0.00	18,816.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				221,622.22	210,622.13

Schedule of Changes Worksheet

Beginning Fund Balance					141,046.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					299,957.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					210,622.13	(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)					230,381.77	(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
153 Vo Ed All Career & Tech Ed Programs	
3900 State Career & Technical Ed Entitlement	1,348.00
218 Jobs for Montana Graduates	
3290 State - Other State Grants	511.38
273 DROP OUT PREVENTION	
4650 Federal Miscellaneous Grants from OPI	21,007.23
283 COMPRHENSIVE SCHOOL REORM DEMONSTRATI	
4280 Title I, Part F, Comprehensive School Reform	80,650.00
6100 Material Prior Period Revenue Adjustments	-5,300.09
283 Subtotal	75,349.91
633 Title I, Part F, Comprehensive School Reform	
4280 Title I, Part F, Comprehensive School Reform	2,848.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	101,064.99

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

PRC Program Function Object	2003 Value
153 Vo Ed All Career & Tech Ed Programs	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	1,348.00
218 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
5XX Other Purchased Services	417.88
6XX Supplies and Materials	93.50
218 Subtotal	511.38
273 DROP OUT PREVENTION	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	655.80
3XX Purchased Professional and Technical Services	1,039.00
5XX Other Purchased Services	5,205.55



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	14,106.88
	<hr/>
273 Subtotal	21,007.23
283 COMPREHENSIVE SCHOOL REORM DEMONSTRATI	
428 Title I, Part F, Comprehensive School Reform	
1XXX Instruction	
1XX Personal Services - Salaries	13,723.23
3XX Purchased Professional and Technical Services	66,866.81
6XX Supplies and Materials	59.96
	<hr/>
283 Subtotal	80,650.00
633 Title I, Part F, Comprehensive School Reform	
428 Title I, Part F, Comprehensive School Reform	
1XXX Instruction	
1XX Personal Services - Salaries	2,027.32
3XX Purchased Professional and Technical Services	695.60
5XX Other Purchased Services	125.55
	<hr/>
633 Subtotal	2,848.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<hr/> <hr/> 0.00 106,365.08



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					5,300.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					101,064.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					106,365.08	(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)					0.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
153 Vo Ed All Career & Tech Ed Programs	1,348.00	1348.00	.00
218 Jobs for Montana Graduates	511.38	511.38	.00
248 Vo Ed State Agriculture	0.00	0.00	.00
273 DROP OUT PREVENTION	21,007.23	21007.23	.00
283 COMPRHENSIVE SCHOOL REORM DEMONSTRATI	75,349.91	80650.00	-5300.09
633 Title I, Part F, Comprehensive School Reform	2,848.47	2848.47	.00
Total	<u>101,064.99</u>	<u>106,365.08</u>	<u>-5,300.09</u>



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18 - Traffic Education Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	36.52
3260 State Driver's Education Reimbursement	0.00	2,625.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	2,661.78

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	2,553.77
221X Improvement of Instruction Services		
4XX Purchased Property Services	0.00	108.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	2,661.77

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,661.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,661.77	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	0.01	(5)



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26 - Impact Aid Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	9,572.04	2,827.82
1900	Other Revenue from Local Sources	0.00	20,000.00
4820	Federal Impact Aid - Title VIII	1,023,576.07	1,118,818.09
6100	Material Prior Period Revenue Adjustments	1,932.28	4,350.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,035,080.39	1,145,996.41

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	27,011.02	97,972.70
2XX	Personal Services - Employee Benefits	0.00	61,707.60
3XX	Purchased Professional and Technical Services	7,930.88	8,999.23
4XX	Purchased Property Services	6,601.03	7,687.39
5XX	Other Purchased Services	9,923.12	15,946.02
6XX	Supplies and Materials	87,274.41	71,841.35
810	Dues and Fees	1,807.00	2,720.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	7,472.45	226.95
3XX	Purchased Professional and Technical Services	4,444.32	0.00
4XX	Purchased Property Services	181.74	0.00
5XX	Other Purchased Services	399.92	1,049.87
6XX	Supplies and Materials	1,055.68	3,752.15
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	0.00	2,317.49
4XX	Purchased Property Services	0.00	120.00
6XX	Supplies and Materials	0.00	4,248.75
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	27,035.16	2,422.49
2XX	Personal Services - Employee Benefits	15,836.10	17,668.56
3XX	Purchased Professional and Technical Services	3,952.00	8,730.69
5XX	Other Purchased Services	19,288.83	27,779.81
6XX	Supplies and Materials	12,211.25	18,190.92
7XX	Property and Equipment Acquisition	10,304.15	0.00
810	Dues and Fees	1,493.00	2,152.00
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	46,982.81	46,631.08
2XX	Personal Services - Employee Benefits	1,085.10	20,586.60
5XX	Other Purchased Services	13,665.68	21,525.79



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26 - Impact Aid 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			
		6XX	Supplies and Materials	2,042.07	11,108.52
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	0.00	3,000.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	80,031.71	100,415.46
		2XX	Personal Services - Employee Benefits	189.00	3,309.84
		3XX	Purchased Professional and Technical Services	4,127.25	1,514.50
		4XX	Purchased Property Services	116,864.22	65,739.23
		5XX	Other Purchased Services	15,936.10	27,891.00
		6XX	Supplies and Materials	55,456.70	38,476.33
		7XX	Property and Equipment Acquisition	12,345.30	7,280.00
		810	Dues and Fees	0.00	14,526.66
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	47,521.27	24,751.38
		3XX	Purchased Professional and Technical Services	517.00	0.00
		4XX	Purchased Property Services	21,038.42	29,587.85
		5XX	Other Purchased Services	21,365.82	6,753.33
		6XX	Supplies and Materials	4,199.61	20,193.40
		810	Dues and Fees	26,199.87	94,162.63
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	7,273.50	0.00
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	82,192.61	92,283.21
		850	Interest on Debt	15,821.63	7,870.87
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	66,803.37	26,903.01
		2XX	Personal Services - Employee Benefits	1,480.10	4,688.94
		3XX	Purchased Professional and Technical Services	3,405.00	4,560.00
		5XX	Other Purchased Services	699.43	606.00
		6XX	Supplies and Materials	1,495.77	874.00
340	Family & Consumer Sciences				
	1XXX	Instruction			
		6XX	Supplies and Materials	4,829.48	0.00
380	Trades & Industry				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	288.61	0.00
		5XX	Other Purchased Services	1,574.19	0.00



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26 - Impact Aid Fund

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

PRC Program Function Object	2002 Value	2003 Value
380 Trades & Industry		
1XXX Instruction		
6XX Supplies and Materials	87.78	0.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
1XX Personal Services - Salaries	128,673.52	76,221.98
3XX Purchased Professional and Technical Services	840.00	0.00
5XX Other Purchased Services	7,613.37	8,860.98
6XX Supplies and Materials	20,957.27	29,410.20
810 Dues and Fees	2,435.00	260.00
910 Food Services		
31XX Food Services		
4XX Purchased Property Services	1,828.45	0.00
6XX Supplies and Materials	68,004.00	86,188.87
810 Dues and Fees	2,308.00	4,182.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,132,401.07	1,235,897.69

Schedule of Changes Worksheet

Beginning Fund Balance		144,864.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,145,996.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,235,897.69	(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)		54,963.02	(5)



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29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	28.35
3282 State Flexibility Fund Allocation	0.00	3,279.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	3,307.46

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	3,279.11
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	3,279.11

Schedule of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,307.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		3,279.11	(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)		28.35	(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	1,851.35	629.41
1900 Other Revenue from Local Sources	0.00	16,631.00
4390 Federal - Other - Explain	167,869.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	169,720.35	17,260.41

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		
4XX Purchased Property Services	0.00	14,834.06
299 Miscellaneous OPI and Non-OPI Federal Grants/Loans		
4XXX Facilities Acquisition and Construction Services		
6XX Supplies and Materials	16,296.00	0.00
7XX Property and Equipment Acquisition	197,869.11	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	214,165.11	14,834.06



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60 - Building Fund

Schedule of Changes Worksheet

Beginning Fund Balance						263.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						17,260.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						14,834.06	(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)						2,689.88	(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	1,706.70	1,030.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,706.70	1,030.86

Schedule of Changes Worksheet

Beginning Fund Balance	50,999.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,030.86	(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)	52,030.56	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1700 Student Extracurricular Activity Receipts	0.00	89,539.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	89,539.12

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

PRC Program Function Object	2002 Value	2003 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	0.00	25,679.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	25,679.07

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	89,539.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	25,679.07	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00	(4b)	0.00
Ending Fund Balance (1 + 2 - 3 + 4)	63,860.05	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	35,339.10	60,484.86
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	205,142.61	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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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	25,034.58
b. Related Services Block Grant Entitlement	8344.17
c. Total Entitlements Subject to Reversion	33,378.75

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	44,393.74
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	85,070.78
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

FY2002-03

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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	27,482.08	0.00	0.00	26,903.01
280	1XXX	2XX	0.00	0.00	0.00	4,688.94
280	1XXX	3XX	0.00	0.00	0.00	4,560.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	606.00
280	1XXX	6XX	663.00	0.00	0.00	874.00
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	19,293.75	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	0.00	0.00	0.00	0.00
Totals			47,438.83	0.00	0.00	37,631.95 85,070.78



Trustees' Financial Summary

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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.