



Trustees' Financial Summary

FY2002-03

Submit ID: 9707-68273960

56 Yellowstone County 9707 Yellowstone/W Carbon Coop

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 Gail Stratton

Phone #: (406) 628-7903

(Signature)

(Date)

Chair, Board of Trustees

(Signature)

(Date)

County Superintendent A J Micheletti

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

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

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

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



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PRC	Title	Project Type	Project Number	CFDA #
001	Day Treatment	LOCAL		
002	Day Treatment	LOCAL		
003	Medicaid	STATE	Unknown	
010	IDEA, Part B, Children w/Disabilities	FEDERAL	5697077703ALLO	84.027
015	Preschool - District Contribution	LOCAL		
016	Preschool - Federal	FEDERAL	5697077903ALLO	84.173A



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

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ASSETS, LIABILITIES, AND FUND BALANCE		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)		8,053.70	110,872.38	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		8,053.70	110,872.38	
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)		8,053.70	110,872.38	
52	TOTAL FUND BALANCE/EQUITY		8,053.70	110,872.38	
53	TOTAL LIABILITIES AND FUND BALANCE		8,053.70	110,872.38	



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		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)				
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				
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)				
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		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)		20,746.08		
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		20,746.08		
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)		20,746.08		
52	TOTAL FUND BALANCE/EQUITY		20,746.08		
53	TOTAL LIABILITIES AND FUND BALANCE		20,746.08		



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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)	1,534.55	21,484.73		
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	1,534.55	21,484.73		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	1,534.55	21,484.73		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	1,534.55	21,484.73		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	1,534.55	21,484.73		



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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)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				
15	Amounts to be Provided (404-406)				
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)				
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)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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	0.00	109.07
2240 County Retirement Distribution	62,754.00	63,230.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	62,754.00	63,339.49

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	0.00	48.96
277 Federal Individuals with Disabilities Education Act (IDEA)		
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	18,377.15	0.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,621.62	0.00
279 Federal Individuals with Disabilities Education Act (IDEA)		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,008.46	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,433.30	5,134.58
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	25,688.58	27,319.10
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	4,529.67	4,206.40
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,027.00	2,262.76
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	464.68	0.00
298 Miscellaneous OPI and Non-OPI State Grants/Loans		
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	422.21	0.00
410 Miscellaneous Federal Grants Direct from Feds		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	512.11



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14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
410	Miscellaneous Federal Grants Direct from Feds				
	25XX	Support Services - Business			
		2XX	Personal Services - Employee Benefits	0.00	480.20
456	IDEA, Part B, Children with Disabilities				
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	0.00	22,446.35
	25XX	Support Services - Business			
		2XX	Personal Services - Employee Benefits	0.00	2,568.16
457	IDEA Preschool				
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	0.00	584.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				61,572.67	65,562.63

Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					63,339.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					65,562.63	(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)					-2,223.14	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
002 Day Treatment	
1950 Services Provided Other School Districts or Coops	1,367.00
003 Medicaid	
3355 Medicaid - Miscellaneous	79,691.33
6100 Material Prior Period Revenue Adjustments	-5,026.74
003 Subtotal	74,664.59
010 IDEA, Part B, Children w/Disabilities	
4560 IDEA, Part B, Children with Disabilities	506,377.53
015 Preschool - District Contribution	
5710 Special Education Resources Transferred from Other School Districts or Coope	51,035.22
016 Preschool - Federal	
4570 IDEA Preschool	38,814.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	672,258.34

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

PRC Program Function Object	2003 Value
001 Day Treatment	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	1,394.35
5XX Other Purchased Services	7.30
001 Subtotal	1,401.65
002 Day Treatment	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	478.00
5XX Other Purchased Services	841.00
002 Subtotal	1,319.00



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15 - Miscellaneous Programs Fund

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

PRC	Program	Function	Object	2003 Value
003	Medicaid			
410	Miscellaneous Federal Grants Direct from Feds			
	1XXX	Instruction		
		1XX	Personal Services - Salaries	5,000.00
		2XX	Personal Services - Employee Benefits	24.95
		6XX	Supplies and Materials	1,144.66
	21XX	Support Services - Students		
		3XX	Purchased Professional and Technical Services	1,430.79
		5XX	Other Purchased Services	673.91
		6XX	Supplies and Materials	2,645.66
		7XX	Property and Equipment Acquisition	224.99
	25XX	Support Services - Business		
		1XX	Personal Services - Salaries	4,688.39
		6XX	Supplies and Materials	1,560.08
	003 Subtotal			17,393.43
010	IDEA, Part B, Children w/Disabilities			
456	IDEA, Part B, Children with Disabilities			
	1XXX	Instruction		
		1XX	Personal Services - Salaries	20,599.86
		2XX	Personal Services - Employee Benefits	4,077.50
		3XX	Purchased Professional and Technical Services	356.00
		5XX	Other Purchased Services	2,980.71
		6XX	Supplies and Materials	10,503.03
	21XX	Support Services - Students		
		1XX	Personal Services - Salaries	219,153.98
		2XX	Personal Services - Employee Benefits	16,432.04
		3XX	Purchased Professional and Technical Services	55,456.45
		5XX	Other Purchased Services	20,110.13
		6XX	Supplies and Materials	13,454.08
		810	Dues and Fees	1,889.00
	23XX	Support Services - General Administration		
		3XX	Purchased Professional and Technical Services	4,630.00
	24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries	44,664.98
		2XX	Personal Services - Employee Benefits	19,408.09
		5XX	Other Purchased Services	2,851.66
	25XX	Support Services - Business		
		1XX	Personal Services - Salaries	25,074.10
		5XX	Other Purchased Services	9,532.45



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
456 IDEA, Part B, Children with Disabilities	
25XX Support Services - Business	
6XX Supplies and Materials	8,562.01
7XX Property and Equipment Acquisition	11,199.00
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	3,179.96
5XX Other Purchased Services	12,262.50
	506,377.53
010 Subtotal	
015 Preschool - District Contribution	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	39,560.32
2XX Personal Services - Employee Benefits	5,792.37
5XX Other Purchased Services	1,123.53
6XX Supplies and Materials	2,902.70
21XX Support Services - Students	
2XX Personal Services - Employee Benefits	1,871.64
5XX Other Purchased Services	318.00
	51,568.56
015 Subtotal	
016 Preschool - Federal	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	17,095.27
2XX Personal Services - Employee Benefits	6,313.27
5XX Other Purchased Services	812.01
6XX Supplies and Materials	1,402.31
21XX Support Services - Students	
1XX Personal Services - Salaries	5,702.00
2XX Personal Services - Employee Benefits	780.64
26XX Operation and Maintenance of Plant Services	
5XX Other Purchased Services	1,660.50
62XX Resources Transferred to Other School Districts or Cooper	
930 Federal/State Grant Resources Transferred to Other Distric	5,048.00
	38,814.00
016 Subtotal	



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15 - Miscellaneous Programs Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	616,874.17
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Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	672,258.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	616,874.17	(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)	55,384.17	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Day Treatment	0.00	1401.65	-1401.65
002 Day Treatment	1,367.00	1319.00	48.00
003 Medicaid	74,664.59	17393.43	57271.16
010 IDEA, Part B, Children w/Disabilities	506,377.53	506377.53	.00
015 Preschool - District Contribution	51,035.22	51568.56	-533.34
016 Preschool - Federal	38,814.00	38814.00	.00
Total	672,258.34	616,874.17	55,384.17



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82 - Interlocal Agreement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	3,213.14	1,722.72
1900	Other Revenue from Local Sources	69,305.32	35,727.03
1920	Contributions/Donations from Private Sources	67,843.02	7,682.56
3233	State Special Education - Direct Payments to Cooperatives	326,139.58	334,570.83
5700	Resources Transferred from Other School Districts or Cooperatives	0.00	63,289.34
6100	Material Prior Period Revenue Adjustments	0.00	662.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>466,501.06</u>	<u>443,654.77</u>

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

PRC Program Function Object		2002 Value	2003 Value
280	Special Education - Local and State		
	1XXX Instruction		
	1XX Personal Services - Salaries	15,354.03	10,570.92
	2XX Personal Services - Employee Benefits	4,185.72	1,116.94
	3XX Purchased Professional and Technical Services	280.00	0.00
	5XX Other Purchased Services	3,685.18	2,406.29
	6XX Supplies and Materials	1,303.88	990.78
	21XX Support Services - Students		
	1XX Personal Services - Salaries	275,184.68	266,728.89
	2XX Personal Services - Employee Benefits	32,209.65	31,888.99
	3XX Purchased Professional and Technical Services	27,301.60	16,751.79
	5XX Other Purchased Services	6,448.09	10,831.44
	6XX Supplies and Materials	4,961.88	1,445.50
	23XX Support Services - General Administration		
	3XX Purchased Professional and Technical Services	4,000.00	0.00
	24XX Support Services - School Administration		
	1XX Personal Services - Salaries	48,523.30	41,069.00
	2XX Personal Services - Employee Benefits	4,657.50	9,745.20
	5XX Other Purchased Services	1,607.08	2,475.00
	25XX Support Services - Business		
	1XX Personal Services - Salaries	21,713.91	22,092.39
	5XX Other Purchased Services	5,071.05	1,675.94
	6XX Supplies and Materials	321.65	2,960.83
	26XX Operation and Maintenance of Plant Services		
	4XX Purchased Property Services	4,580.94	1,271.60
	5XX Other Purchased Services	3,321.00	4,303.00
	27XX Student Transportation Services		
	1XX Personal Services - Salaries	4,977.81	0.00



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82 - Interlocal Agreement Fund

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

PRC Program Function Object	2002 Value	2003 Value
280 Special Education - Local and State		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	120.33	0.00
5XX Other Purchased Services	0.00	103.60
8XX Other Expenditures	2,104.08	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	471,913.36	428,428.10

Schedule of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		443,654.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		428,428.10	(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)		15,226.67	(5)



Trustees' Financial Summary

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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	0.01	0.00
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	11,423.99
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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