



# Trustees' Financial Summary

FY2002-03

Submit ID: 0021-354861110000

## 02 Big Horn County 0021 Pryor Elem

### 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** Mona Peterson

Phone #: (406) 259-7329

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

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

**Chair, Board of Trustees** Carlson Goes Ahead

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

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

**County Superintendent** Gary Hickey

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

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

### Software

Accounting Package: Foxie Lady

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

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

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



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**0021 Pryor Elem**

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
001	Unknown	LOCAL		
301	Title I, Part A, Improving Basic Programs	FEDERAL	0200213103	84.010A
302	Reading Excellence	FEDERAL	0200213302	84.338
303	21st Century Comm Learning	FEDERAL	S287A000075	84.287
304	GEAR UP	FEDERAL	2002-2003	84.334
305	Jobs for Montana Graduates	STATE	2002-2003	State
306	Vo Ed Carl D Perkins-Basic	FEDERAL	0212148103BC	84.048A
307	Title II, Part D, Ed Technology	FEDERAL	020021603	84.318
308	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	020021603	84.367
309	Title III, Part A, English Acquisition & Enhance	FEDERAL	2002-2003	84.003
310	School Renovation, IDEA, Technology	FEDERAL	2002-2003	84.352
311	Title V, Part A, Innovative Programs	FEDERAL	0200213903	84.298
312	Title IV, Part A, Safe & Drug-Free	FEDERAL	0200211603	84.186A

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21,173.74	-470.11	8.20	3,566.18
02	Taxes Receivable - Real and Personal (120-149)	8,599.29	1,019.42	3.30	
03	Taxes Receivable - Protested (150-159)	911.54	99.57		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>30,684.57</b>	<b>648.88</b>	<b>11.50</b>	<b>3,566.18</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	9,510.83	1,118.99	3.30	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>9,510.83</b>	<b>1,118.99</b>	<b>3.30</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	21,173.74	-470.11	8.20	3,566.18
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>21,173.74</b>	<b>-470.11</b>	<b>8.20</b>	<b>3,566.18</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>30,684.57</b>	<b>648.88</b>	<b>11.50</b>	<b>3,566.18</b>

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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		14,189.35	-90,488.17	716.85
02	Taxes Receivable - Real and Personal (120-149)				19.78
03	Taxes Receivable - Protested (150-159)				.04
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			149,114.41	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		14,189.35	58,626.24	736.67
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			40,620.82	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				19.82
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			40,620.82	19.82
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		14,189.35	18,005.42	716.85
52	<b>TOTAL FUND BALANCE/EQUITY</b>		14,189.35	18,005.42	716.85
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		14,189.35	58,626.24	736.67

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			3,561.99	
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>			3,561.99	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			3,561.99	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			3,561.99	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			3,561.99	

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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			62,311.37	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			62,311.37	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			62,311.37	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			62,311.37	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			62,311.37	

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,644.68	2,191.99		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>1,644.68</b>	<b>2,191.99</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,644.68	2,191.99		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>1,644.68</b>	<b>2,191.99</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,644.68</b>	<b>2,191.99</b>		

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

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

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

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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



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

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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
10	Land and Land Improvements (311-322)			10,650.00	
11	Buildings and Building Improvements (331 & 332)			850,801.41	
12	Machinery and Equipment (341 & 342)			177,224.97	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				
15	Amounts to be Provided (404-406)				142,672.46
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>1,038,676.38</b>	<b>142,672.46</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				142,672.46
35	<b>TOTAL LIABILITIES</b>				<b>142,672.46</b>
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			1,038,676.38	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>1,038,676.38</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>1,038,676.38</b>	<b>142,672.46</b>



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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	36,707.59	32,086.09
1112	District Levy - Personal Property	1,943.50	1,087.50
1190	Penalties and Interest on Taxes	898.85	572.73
1510	Interest Earnings	0.11	0.00
1900	Other Revenue from Local Sources	199.18	0.70
3110	Direct State Aid	145,029.42	155,585.95
3115	State Spec Ed Allowable Cost Pymt to Districts	20,058.84	31,510.50
3120	State Guaranteed Tax Base Aid	59,839.70	94,178.25
3440	State HB20/SB417 Prop Tax Reimb	2,790.90	2,163.30
3444	State School Block Grant	5,182.08	5,050.34
6100	Material Prior Period Revenue Adjustments	0.00	958.39
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>272,650.17</u>	<u>323,193.75</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	140,279.54	160,429.21
2XX	Personal Services - Employee Benefits	5,656.98	11,812.41
23XX	Support Services - General Administration		
2XX	Personal Services - Employee Benefits	0.00	2,699.23
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	20,000.00	43,701.55
2XX	Personal Services - Employee Benefits	35.63	1,557.44
25XX	Support Services - Business		
1XX	Personal Services - Salaries	21,052.80	38,681.65
2XX	Personal Services - Employee Benefits	2,652.92	4,420.73
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	24,526.24	28,958.99
2XX	Personal Services - Employee Benefits	4,653.89	5,132.23
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	22,763.20	15,327.92
2XX	Personal Services - Employee Benefits	4,104.74	416.81
910	Food Services		
31XX	Food Services		
1XX	Personal Services - Salaries	29,333.08	7,706.61



# Trustees' Financial Summary

FY2002-03

Submit ID: 0021-354861110000

02 Big Horn County

0021 Pryor Elem

## 01 - General Fund

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	1,958.18	796.80
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	277,017.20	321,641.58

### Schedule of Changes Worksheet

Beginning Fund Balance	19,621.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	323,193.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	321,641.58	(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)	21,173.74	(5)



# Trustees' Financial Summary

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## 10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	1,277.24	3,164.72
1112	District Levy - Personal Property	101.37	197.45
1190	Penalties and Interest on Taxes	235.88	63.45
1510	Interest Earnings	0.08	0.00
1900	Other Revenue from Local Sources	0.00	193.25
2220	County On-Schedule Trans Reimb	4,710.20	6,183.60
3210	State On-Schedule Trans Reimb	4,710.20	6,183.61
3440	State HB20/SB417 Prop Tax Reimb	0.00	238.94
3444	State School Block Grant	1,544.57	1,505.30
6100	Material Prior Period Revenue Adjustments	0.00	357.12
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>12,579.54</u>	<u>18,087.44</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	6,222.80	0.00
2XX	Personal Services - Employee Benefits	11.64	0.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	4,252.49	5,185.20
2XX	Personal Services - Employee Benefits	10.42	39.53
4XX	Purchased Property Services	1,933.79	2,530.75
6XX	Supplies and Materials	7,568.86	10,930.57
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>20,000.00</u>	<u>18,686.05</u>



# Trustees' Financial Summary

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0021 Pryor Elem

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						128.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						18,087.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						18,686.05	(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)						-470.11	(5)



# Trustees' Financial Summary

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## 12 - School Food Services Fund

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

PRC Revenue	2002 Value	2003 Value
1611 National School Lunch Program	0.00	2,227.00
1621 Lunch Sales	426.00	0.00
3220 State Food Services Match	16,389.70	0.00
4550 Federal Child Nutrition	26,792.63	38,647.65
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	43,608.33	40,874.65

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	27,415.23	50,461.62
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	27,415.23	50,461.62

## Schedule of Changes Worksheet

Beginning Fund Balance	13,153.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	40,874.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	50,461.62	(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)
	3,566.18	(5)



# Trustees' Financial Summary

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0021 Pryor Elem

## 14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	195.34	0.00
2240	County Retirement Distribution	65,548.28	80,000.00
6100	Material Prior Period Revenue Adjustments	0.00	119.17
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>65,743.62</u>	<u>80,119.17</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	28,072.92	32,656.15
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	1,094.52	0.00
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	5,025.89	6,788.47
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	4,537.22	6,020.42
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	4,831.27	4,498.40
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	730.34	805.45
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	5,658.35	2,380.99
299	Miscellaneous OPI and Non-OPI Federal Grants/Loans		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	3,234.11	0.00
399	Miscellaneous Federal Vocational Education Grants		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	10,398.16	0.00
430	Title II, Part A, Teacher & Principal Training & Recruiting		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	4,363.30
434	Title IV, Part B, 21st Century Community Learning Center		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	8,436.30



# Trustees' Financial Summary

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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
434	Title IV, Part B, 21st Century Community Learning Center				
	1XXX		Instruction		
	27XX		Student Transportation Services		
		2XX	Personal Services - Employee Benefits	0.00	53.37
650	Adult Basic Education/GED Programs				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	33.51	0.00
910	Food Services				
	31XX		Food Services		
		2XX	Personal Services - Employee Benefits	6,183.71	3,727.32
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>69,800.00</u>	<u>69,730.17</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					3,800.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					80,119.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					69,730.17	(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)					14,189.35	(5)



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>001 Unknown</b>	
1900 Other Revenue from Local Sources	15,177.14
<b>301 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	71,306.82
<b>302 Reading Excellence</b>	
4650 Federal Miscellaneous Grants from OPI	126,842.35
<b>303 21st Century Comm Learning</b>	
4350 Title V, Part A, Innovative Programs	98,526.32
<b>304 GEAR UP</b>	
4710 GEAR UP	17,785.61
<b>305 Jobs for Montana Graduates</b>	
4700 Federal Miscellaneous Grants from other State Agencies	2,264.19
<b>306 Vo Ed Carl D Perkins-Basic</b>	
4720 Carl Perkins (Federal Vo-Ed) - Tech Prep	2,716.88
<b>307 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	5,587.24
<b>308 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	35,306.90
<b>309 Title III, Part A, English Acquisition &amp; Enhance</b>	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	105.00
<b>310 School Renovation, IDEA, Technology</b>	
4650 Federal Miscellaneous Grants from OPI	15,166.29
<b>311 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	2,340.00
<b>312 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	5,634.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	398,758.74

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

PRC Program Function Object	2003 Value
<b>301 Title I, Part A, Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	57,850.34



# 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
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
2XX Personal Services - Employee Benefits	9,297.37
3XX Purchased Professional and Technical Services	550.00
5XX Other Purchased Services	1,489.24
6XX Supplies and Materials	2,119.87
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
5XX Other Purchased Services	12,364.98
<b>301 Subtotal</b>	83,671.80
<b>302 Reading Excellence</b>	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	74,301.77
2XX Personal Services - Employee Benefits	15,300.52
3XX Purchased Professional and Technical Services	9,465.85
6XX Supplies and Materials	14,144.23
810 Dues and Fees	1,265.00
<b>302 Subtotal</b>	114,477.37
<b>303 21st Century Comm Learning</b>	
434 Title IV, Part B, 21st Century Community Learning Center	
1XXX Instruction	
1XX Personal Services - Salaries	54,309.64
2XX Personal Services - Employee Benefits	3,681.49
3XX Purchased Professional and Technical Services	11,032.00
4XX Purchased Property Services	1,770.20
5XX Other Purchased Services	1,984.27
6XX Supplies and Materials	4,407.02
7XX Property and Equipment Acquisition	14,907.02
880 Other Vocational Education Related Costs	3,559.94
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	2,527.47
27XX Student Transportation Services	
1XX Personal Services - Salaries	343.59
2XX Personal Services - Employee Benefits	3.68



# 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
<b>303 Subtotal</b>	98,526.32
<b>304 GEAR UP</b>	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	6,000.00
2XX Personal Services - Employee Benefits	924.60
5XX Other Purchased Services	6,312.09
6XX Supplies and Materials	4,548.92
<b>304 Subtotal</b>	17,785.61
<b>305 Jobs for Montana Graduates</b>	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
5XX Other Purchased Services	2,264.19
<b>306 Vo Ed Carl D Perkins-Basic</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	2,716.88
<b>307 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,052.05
5XX Other Purchased Services	3,203.92
6XX Supplies and Materials	1,331.27
<b>307 Subtotal</b>	5,587.24
<b>308 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	28,089.26
2XX Personal Services - Employee Benefits	1,986.74
3XX Purchased Professional and Technical Services	4,530.90
810 Dues and Fees	700.00
<b>308 Subtotal</b>	35,306.90



# 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
<b>309 Title III, Part A, English Acquisition &amp; Enhance</b>	
432 Title III, Part A, English Language Acquisition & Languag	
1XXX Instruction	
6XX Supplies and Materials	105.00
<b>310 School Renovation, IDEA, Technology</b>	
465 Federal Miscellaneous Grants from OPI	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	15,166.29
<b>311 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	2,340.00
<b>312 Title IV, Part A, Safe &amp; Drug-Free</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	5,634.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00
	383,581.60



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					2,828.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					398,758.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					383,581.60	(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)					18,005.42	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Unknown	15,177.14	0.00	15177.14
301 Title I, Part A, Improving Basic Programs	71,306.82	83671.80	-12364.98
302 Reading Excellence	126,842.35	114477.37	12364.98
303 21st Century Comm Learning	98,526.32	98526.32	.00
304 GEAR UP	17,785.61	17785.61	.00
305 Jobs for Montana Graduates	2,264.19	2264.19	.00
306 Vo Ed Carl D Perkins-Basic	2,716.88	2716.88	.00
307 Title II, Part D, Ed Technology	5,587.24	5587.24	.00
308 Title II, Part A, Teacher/Principal Train/Recruit	35,306.90	35306.90	.00
309 Title III, Part A, English Acquisition & Enhance	105.00	105.00	.00
310 School Renovation, IDEA, Technology	15,166.29	15166.29	.00
311 Title V, Part A, Innovative Programs	2,340.00	2340.00	.00
312 Title IV, Part A, Safe & Drug-Free	5,634.00	5634.00	.00
<b>Total</b>	<b>398,758.74</b>	<b>383,581.60</b>	<b>15,177.14</b>



# Trustees' Financial Summary

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## 17 - Adult Education Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	177.27	19.65
1112 District Levy - Personal Property	9.17	4.32
1190 Penalties and Interest on Taxes	8.30	3.09
1510 Interest Earnings	2.50	0.00
3440 State HB20/SB417 Prop Tax Reimb	11.71	0.00
3444 State School Block Grant	44.37	43.24
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>253.32</b>	<b>70.30</b>

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

PRC Program Function Object	2002 Value	2003 Value
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	200.00	0.00
2XX Personal Services - Employee Benefits	0.64	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>200.64</b>	<b>0.00</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	646.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	70.30	(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)	716.85	(5)



# Trustees' Financial Summary

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## 20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	7.69	0.00
1910 Rentals	15,807.50	12,458.23
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>15,815.19</b>	<b>12,458.23</b>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	14,657.09	8,896.24
6XX Supplies and Materials	1,411.78	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>16,068.87</b>	<b>8,896.24</b>

## Schedule of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		12,458.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		8,896.24	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
Ending Fund Balance (1 + 2 - 3 + 4)		0.00	(4)
		3,561.99	(5)



# Trustees' Financial Summary

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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	0.28	0.00
1900	Other Revenue from Local Sources	26,026.00	0.00
4820	Federal Impact Aid - Title VIII	270,387.92	296,655.22
6100	Material Prior Period Revenue Adjustments	0.00	3,261.36
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>296,414.20</u>	<u>299,916.58</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	27,290.25	49,798.59
2XX	Personal Services - Employee Benefits	5,175.96	1,116.11
6XX	Supplies and Materials	24,353.70	105.16
7XX	Property and Equipment Acquisition	4,157.65	0.00
810	Dues and Fees	0.00	1,080.04
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	310.48	0.00
5XX	Other Purchased Services	3,407.30	2,634.41
6XX	Supplies and Materials	0.00	350.06
810	Dues and Fees	3,145.54	10,785.38
8XX	Other Expenditures	0.00	51,344.51
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	10,000.00	0.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	6,030.30	75.51
2XX	Personal Services - Employee Benefits	708.90	0.00
3XX	Purchased Professional and Technical Services	9,375.00	16,380.37
6XX	Supplies and Materials	3,589.87	30.00
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	4,312.07	0.00
2XX	Personal Services - Employee Benefits	860.00	18.55
3XX	Purchased Professional and Technical Services	0.00	45.00
4XX	Purchased Property Services	23,878.08	28,745.05
5XX	Other Purchased Services	11,749.00	15,959.74
6XX	Supplies and Materials	6,142.34	6,518.06
810	Dues and Fees	17,102.98	19,043.48
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	107.00	0.00
2XX	Personal Services - Employee Benefits	4.22	0.00



# Trustees' Financial Summary

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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				
	27XX	Student Transportation Services			
		4XX	Purchased Property Services	262.49	0.00
		7XX	Property and Equipment Acquisition	5,659.18	1,100.00
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		830	Special Assessments	11,437.83	5,599.57
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	11,012.00	0.00
		2XX	Personal Services - Employee Benefits	2,059.37	80.55
		6XX	Supplies and Materials	2,099.33	162.50
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	2,224.60	0.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		5XX	Other Purchased Services	1,574.52	543.78
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	7,578.06	16,288.39
		2XX	Personal Services - Employee Benefits	243.11	882.23
		4XX	Purchased Property Services	36.02	0.00
		6XX	Supplies and Materials	10,921.55	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>216,808.70</u>	<u>228,687.04</u>



# Trustees' Financial Summary

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26 - Impact Aid Fund

## Schedule of Changes Worksheet

Beginning Fund Balance						-8,918.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						299,916.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						228,687.04	(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)						62,311.37	(5)



# Trustees' Financial Summary

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## 29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
3282 State Flexibility Fund Allocation	0.00	2,191.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>0.00</u>	<u>2,191.99</u>

### Schedule of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,191.99	(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	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		2,191.99	(5)



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<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2002 Value</b>	<b>2003 Value</b>
XX	XXX 26XX	41X Energy Utility Services	12,346.94	18,796.43
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	7,014.52
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	7,014.52

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,337.98
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	10,100.85
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	15,987.78
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
--------------------------------------	------

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

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



# Trustees' Financial Summary

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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	15,327.92	0.00	0.00	0.00	
280	1XXX	2XX	416.81	0.00	0.00	80.55	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	162.50	
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	0.00	0.00	0.00	0.00	
<b>Totals</b>			15,744.73	0.00	0.00	243.05	15,987.78



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*Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.*

*\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY03.*