



Trustees' Financial Summary

FY2002-03

Submit ID: 0059-286226900000

05 Carbon County

0059 Bridger K-12 Schools

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

Trustees' Financial Summary due to Office of Public Instruction 2nd Monday in September

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk Betty Sweet

Phone #: (406) 662-3588

(Signature)

(Date)

Chair, Board of Trustees Gary Jares

(Signature)

(Date)

County Superintendent Jerry Scott

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

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

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

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



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PRC	Title	Project Type	Project Number	CFDA #
143	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0500591403	84.367
163	Title IV, Part A, Safe & Drug-Free	FEDERAL	0500591603	84.186A
203	State Vo-Ed	LOCAL		
213	Misc. Revenue	LOCAL		
223	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A021132	84.358A
287	Title IV Drug Free Schools	FEDERAL	0500591602	84.1846
292	Title I Part A	FEDERAL	0500593102	84.010A
298	Class Size Reduction	FEDERAL	500596202	84.340
313	Title I, Part A, Accountability	FEDERAL	0500593103	84.348A
393	Title V, Part A, Innovative Programs	FEDERAL	0500593903	84.298
603	Title II, Part D, Ed Technology	FEDERAL	0500596003	84.318
813	Vo Ed Carl D Perkins-Basic	FEDERAL	0500598103BG	84.048A
910	Budget Amendment			

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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)	179,970.80	21,772.88	193,473.25	4,235.03
02	Taxes Receivable - Real and Personal (120-149)	82,032.30	8,803.07	587.11	
03	Taxes Receivable - Protested (150-159)	19,916.57	2,192.88		
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	281,919.67	32,768.83	194,060.36	4,235.03
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	101,948.87	10,995.95	587.11	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	101,948.87	10,995.95	587.11	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	24,901.33	10,969.00		50.00
48	Fund Balance for Budget (961-970)	155,069.47	10,803.88	193,473.25	4,185.03
52	TOTAL FUND BALANCE/EQUITY	179,970.80	21,772.88	193,473.25	4,235.03
53	TOTAL LIABILITIES AND FUND BALANCE	281,919.67	32,768.83	194,060.36	4,235.03

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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)	4,695.11	75,772.09	13,836.91	14,442.66
02	Taxes Receivable - Real and Personal (120-149)	1,061.23			1,446.34
03	Taxes Receivable - Protested (150-159)	222.53			310.00
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			5,000.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	5,978.87	75,772.09	18,836.91	16,199.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,283.76		7,905.43	1,756.34
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,283.76		7,905.43	1,756.34
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			10,386.69	999.00
48	Fund Balance for Budget (961-970)	4,695.11	75,772.09	544.78	13,443.66
52	TOTAL FUND BALANCE/EQUITY	4,695.11	75,772.09	10,931.47	14,442.66
53	TOTAL LIABILITIES AND FUND BALANCE	5,978.87	75,772.09	18,836.90	16,199.00

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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)	2,215.11			5,372.65
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)	910.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,125.11			5,372.65
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)	3,125.11			5,372.65
52	TOTAL FUND BALANCE/EQUITY	3,125.11			5,372.65
53	TOTAL LIABILITIES AND FUND BALANCE	3,125.11			5,372.65



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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)		5,765.16	-63.27	
02	Taxes Receivable - Real and Personal (120-149)			1,643.50	
03	Taxes Receivable - Protested (150-159)			380.40	
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		5,765.16	1,960.63	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			2,023.90	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			2,023.90	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		5,765.16	-63.27	
52	TOTAL FUND BALANCE/EQUITY		5,765.16	-63.27	
53	TOTAL LIABILITIES AND FUND BALANCE		5,765.16	1,960.63	

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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)	2,132.59			
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	2,132.59			
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)	2,132.59			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	2,132.59			
53	TOTAL LIABILITIES AND FUND BALANCE	2,132.59			

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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)	17,225.39		36,207.56	
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	17,225.39		36,207.56	
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)	17,225.39		36,207.56	
52	TOTAL FUND BALANCE/EQUITY	17,225.39		36,207.56	
53	TOTAL LIABILITIES AND FUND BALANCE	17,225.39		36,207.56	



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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)	80,287.50			
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	80,287.50			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	80,287.50			
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	80,287.50			
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	80,287.50			



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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)			903.00	
11	Buildings and Building Improvements (331 & 332)			1,151,778.90	
12	Machinery and Equipment (341 & 342)			307,723.55	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				5,309.38
15	Amounts to be Provided (404-406)				98,321.33
20	TOTAL ASSETS AND OTHER DEBITS			1,460,405.45	103,630.71
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)				18,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				85,630.71
35	TOTAL LIABILITIES				103,630.71
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			1,460,405.45	
52	TOTAL FUND BALANCE/EQUITY			1,460,405.45	
53	TOTAL LIABILITIES AND FUND BALANCE			1,460,405.45	103,630.71



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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	442,635.35	407,830.79
1112 District Levy - Personal Property	10,699.41	18,423.22
1113 District Levy - Heavy Motor Vehicles	5,725.39	2,159.57
1114 District Levy - Pers Prop/Mobile Homes	0.00	211.87
1116 District Levy - Net and Gross Proceeds	0.00	8,950.53
1118 District Levy - Dept of Rev Tax Audit Receipts	42,562.10	65,641.69
1190 Penalties and Interest on Taxes	2,857.59	2,858.87
1510 Interest Earnings	9,848.81	4,293.52
1900 Other Revenue from Local Sources	1,183.54	102.83
3110 Direct State Aid	561,760.57	538,188.45
3115 State Spec Ed Allowable Cost Pymt to Districts	39,330.16	43,120.13
3120 State Guaranteed Tax Base Aid	16,236.18	15,738.00
3302 State Payment in Lieu of Taxes - FWP	1,247.23	0.00
3440 State HB20/SB417 Prop Tax Reimb	14,037.42	12,032.23
3444 State School Block Grant	72,044.61	70,213.05
3460 Montana Oil and Gas Tax	115,354.56	95,689.70
4800 Federal Revenue in Lieu of Taxes	0.00	874.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,335,522.92	1,286,329.44

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	412,416.55	430,542.22
2XX Personal Services - Employee Benefits	70,230.14	69,184.44
3XX Purchased Professional and Technical Services	15,505.00	6,185.23
4XX Purchased Property Services	4,020.71	3,266.47
5XX Other Purchased Services	4,684.48	5,428.51
6XX Supplies and Materials	47,457.93	62,430.67
21XX Support Services - Students		
1XX Personal Services - Salaries	26,382.96	32,439.33
2XX Personal Services - Employee Benefits	4,261.13	2,884.64
3XX Purchased Professional and Technical Services	0.00	100.00
6XX Supplies and Materials	2,515.11	2,812.96
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	842.37	2,250.00
222X Educational Media Services		
1XX Personal Services - Salaries	30,186.84	37,433.43
2XX Personal Services - Employee Benefits	6,360.96	7,806.38



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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				
	222X	Educational Media Services			
		4XX	Purchased Property Services	207.26	312.00
		5XX	Other Purchased Services	181.69	222.50
		6XX	Supplies and Materials	10,761.37	10,718.60
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	60,023.08	56,778.83
		2XX	Personal Services - Employee Benefits	10,153.57	9,738.95
		3XX	Purchased Professional and Technical Services	2,214.60	844.50
		4XX	Purchased Property Services	233.49	0.00
		5XX	Other Purchased Services	4,481.17	5,067.81
		6XX	Supplies and Materials	8,593.30	6,958.21
		7XX	Property and Equipment Acquisition	15,744.00	0.00
		810	Dues and Fees	1,160.00	1,737.30
		8XX	Other Expenditures	49.99	0.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	63,906.76	59,322.15
		2XX	Personal Services - Employee Benefits	6,047.80	12,513.62
		5XX	Other Purchased Services	6,956.95	4,240.68
		6XX	Supplies and Materials	8,993.73	2,440.33
		810	Dues and Fees	105.53	2,558.30
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	19,235.98	20,107.72
		2XX	Personal Services - Employee Benefits	2,094.02	2,155.20
		3XX	Purchased Professional and Technical Services	11,897.26	7,023.93
		5XX	Other Purchased Services	18,123.43	18,002.05
		6XX	Supplies and Materials	5,931.43	4,269.35
		810	Dues and Fees	5,753.89	2,064.56
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	54,214.44	52,803.23
		2XX	Personal Services - Employee Benefits	10,793.87	10,392.04
		4XX	Purchased Property Services	82,036.71	87,686.12
		5XX	Other Purchased Services	1,263.86	0.00
		6XX	Supplies and Materials	25,240.00	29,015.21
		7XX	Property and Equipment Acquisition	20,900.00	9,369.00
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	3,656.13	1,318.96
		850	Interest on Debt	413.07	90.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	44,709.14	52,657.69
		2XX	Personal Services - Employee Benefits	7,310.96	9,933.26



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0059 Bridger K-12 Schools

01 - General 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				
	1XXX	Instruction			
		5XX	Other Purchased Services	86.50	430.60
		6XX	Supplies and Materials	2,623.96	6,161.91
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	8,694.40	4,890.27
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	66,287.70
		2XX	Personal Services - Employee Benefits	0.00	15,579.24
		6XX	Supplies and Materials	0.00	3,127.33
3XX	Undistributed Vocational Education Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	70,429.93	0.00
		2XX	Personal Services - Employee Benefits	16,157.32	0.00
		5XX	Other Purchased Services	71.00	0.00
		6XX	Supplies and Materials	7,039.52	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	19,690.98	19,465.57
		2XX	Personal Services - Employee Benefits	286.96	209.29
		5XX	Other Purchased Services	1,549.98	1,941.46
		6XX	Supplies and Materials	6,443.09	1,831.74
		810	Dues and Fees	0.00	625.00
		8XX	Other Expenditures	535.00	0.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	38,988.10	38,714.16
		2XX	Personal Services - Employee Benefits	568.19	416.24
		3XX	Purchased Professional and Technical Services	750.00	0.00
		5XX	Other Purchased Services	8,560.02	9,495.14
		6XX	Supplies and Materials	8,527.63	11,023.25
		8XX	Other Expenditures	1,867.00	2,505.00
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	7,924.37	5,227.15
		6XX	Supplies and Materials	1,978.46	16,174.13



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0059 Bridger K-12 Schools

01 - General Fund

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

PRC Program Function Object	2002 Value	2003 Value
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	3,978.91	0.00
910 Budget Amendment		
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	20,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,345,003.98	1,367,211.56

Schedule of Changes Worksheet

Beginning Fund Balance	290,335.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,286,329.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,367,211.56	(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 24,901.33 Less Last Year 54,384.40 (4b)	-29,483.07	
	-29,483.07	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	179,970.80	(5)



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0059 Bridger K-12 Schools

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	52,052.21	44,613.17
1112	District Levy - Personal Property	1,005.10	2,096.78
1113	District Levy - Heavy Motor Vehicles	670.74	154.61
1114	District Levy - Pers Prop/Mobile Homes	0.00	24.70
1116	District Levy - Net and Gross Proceeds	0.00	985.48
1118	District Levy - Dept of Rev Tax Audit Receipts	4,646.29	7,227.35
1190	Penalties and Interest on Taxes	148.92	223.97
1510	Interest Earnings	325.68	294.40
2220	County On-Schedule Trans Reimb	8,984.41	10,370.16
3210	State On-Schedule Trans Reimb	8,984.40	10,097.40
3302	State Payment in Lieu of Taxes - FWP	64.24	0.00
3440	State HB20/SB417 Prop Tax Reimb	744.84	638.39
3444	State School Block Grant	3,114.49	3,035.31
3460	Montana Oil and Gas Tax	2,047.18	581.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>82,788.50</u>	<u>80,342.96</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	19,951.31	12,354.19
2XX	Personal Services - Employee Benefits	2,293.61	2,838.77
25XX	Support Services - Business		
1XX	Personal Services - Salaries	6,201.85	6,965.08
2XX	Personal Services - Employee Benefits	559.45	646.34
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	3,939.06	4,339.24
2XX	Personal Services - Employee Benefits	873.11	1,078.35
4XX	Purchased Property Services	3,717.14	3,968.71
5XX	Other Purchased Services	0.00	279.89
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	24,374.20	24,449.09
4XX	Purchased Property Services	4,005.00	4,350.82
5XX	Other Purchased Services	5,206.02	9,177.82
6XX	Supplies and Materials	6,181.04	7,180.23
7XX	Property and Equipment Acquisition	0.00	9,369.00
8XX	Other Expenditures	214.00	0.00



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0059 Bridger K-12 Schools

10 - Transportation 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		
5XX Other Purchased Services	667.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	78,182.79	86,997.53

Schedule of Changes Worksheet

Beginning Fund Balance	18,097.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	80,342.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	86,997.53	(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 10,969.00 Less Last Year 639.00	(4b)	10,330.00
		10,330.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		21,772.88 (5)

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0059 Bridger K-12 Schools

11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	18,250.15	635.75
1112	District Levy - Personal Property	462.03	230.89
1113	District Levy - Heavy Motor Vehicles	237.09	0.71
1114	District Levy - Pers Prop/Mobile Homes	0.00	6.46
1118	District Levy - Dept of Rev Tax Audit Receipts	2,202.57	0.00
1190	Penalties and Interest on Taxes	134.54	112.27
1510	Interest Earnings	5,265.26	3,769.11
3302	State Payment in Lieu of Taxes - FWP	21.96	0.00
3440	State HB20/SB417 Prop Tax Reimb	773.50	662.95
3444	State School Block Grant	2,444.89	2,382.73
3460	Montana Oil and Gas Tax	3,178.83	3,052.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>32,970.82</u>	<u>10,853.64</u>

Schedule of Changes Worksheet

Beginning Fund Balance				182,619.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				10,853.64	(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)				193,473.25	(5)



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12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	232.98	12.63
1611	National School Lunch Program	28,431.52	23,933.22
1632	Daily Adult Sales	0.00	973.00
3220	State Food Services Match	4,136.96	0.00
4550	Federal Child Nutrition	22,936.27	30,432.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>55,737.73</u>	<u>55,351.75</u>

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

PRC Program Function Object		2002 Value	2003 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	30,829.58	31,445.51
	2XX Personal Services - Employee Benefits	0.00	6,428.15
	6XX Supplies and Materials	34,553.46	15,704.63
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>65,383.04</u>	<u>53,578.29</u>

Schedule of Changes Worksheet

Beginning Fund Balance				2,411.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				55,351.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				53,578.29	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	50.00	Less Last Year	0.00	(4b)	50.00
					50.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,235.03 (5)

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13 - Tuition Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	13,513.09	4,698.77
1112	District Levy - Personal Property	237.23	295.25
1113	District Levy - Heavy Motor Vehicles	174.04	16.02
1114	District Levy - Pers Prop/Mobile Homes	0.00	5.47
1116	District Levy - Net and Gross Proceeds	0.00	100.01
1118	District Levy - Dept of Rev Tax Audit Receipts	1,332.93	733.35
1190	Penalties and Interest on Taxes	20.99	39.40
1510	Interest Earnings	211.74	389.58
3302	State Payment in Lieu of Taxes - FWP	16.77	0.00
3444	State School Block Grant	65.02	63.37

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

15,571.81 6,341.22

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
5XX	Other Purchased Services	7,525.00	10,601.50

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

7,525.00 10,601.50



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0059 Bridger K-12 Schools

13 - Tuition Fund

Schedule of Changes Worksheet

Beginning Fund Balance					8,955.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,341.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					10,601.50	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,695.11	(5)



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0059 Bridger K-12 Schools

14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	2,024.28	924.58
2240	County Retirement Distribution	170,780.81	144,332.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>172,805.09</u>	<u>145,257.05</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	69,942.84	64,917.22
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	3,947.09	4,780.78
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	4,417.72	5,467.49
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	11,887.65	10,408.67
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	9,143.81	8,673.29
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	3,734.63	3,960.89
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	8,189.10	8,218.96
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	2,541.45	2,651.32
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	6,662.11	7,657.60
299	Miscellaneous OPI and Non-OPI Federal Grants/Loans		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	74.27	0.00
390	State Career & Technical Ed Entitlement - Undistributed		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	10,058.79
3XX	Undistributed Vocational Education Programs		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	10,712.99	0.00



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0059 Bridger K-12 Schools

14 - Retirement Fund

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

PRC Program Function Object	2002 Value	2003 Value
3XX Undistributed Vocational Education Programs		
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	321.24	642.66
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	2,552.48	2,966.52
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	5,394.64	4,321.25
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	4,435.92	4,627.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	143,957.94	139,352.49

Schedule of Changes Worksheet

Beginning Fund Balance	69,867.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	145,257.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	139,352.49	(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)	75,772.09	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
143 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	23,520.00
163 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	2,941.00
203 State Vo-Ed	
3900 State Career & Technical Ed Entitlement	3,672.00
223 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	5,000.00
287 Title IV Drug Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	450.30
292 Title I Part A	
4200 Title I, Part A, Improving Basic Programs	1,699.05
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	84.45
292 Subtotal	1,783.50
298 Class Size Reduction	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,186.51
313 Title I, Part A, Accountability	
4200 Title I, Part A, Improving Basic Programs	50,893.09
393 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	2,057.48
603 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	2,631.00
813 Vo Ed Carl D Perkins-Basic	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	5,243.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	100,377.88

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

PRC Program Function Object	2003 Value
143 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	15,000.00
2XX Personal Services - Employee Benefits	217.00
6XX Supplies and Materials	2,617.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
7XX Property and Equipment Acquisition	5,686.00
143 Subtotal	23,520.00
163 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	2,941.00
203 State Vo-Ed	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	3,672.00
213 Misc. Revenue	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
6XX Supplies and Materials	3,813.81
223 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	5,000.00
287 Title IV Drug Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	450.30
292 Title I Part A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
6XX Supplies and Materials	1,699.05
298 Class Size Reduction	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	1,576.51
6XX Supplies and Materials	610.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
298 Subtotal	2,186.51
313 Title I, Part A, Accountability	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	33,417.41
2XX Personal Services - Employee Benefits	10,504.28
6XX Supplies and Materials	6,971.40
313 Subtotal	50,893.09
393 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1,604.87
5XX Other Purchased Services	89.00
6XX Supplies and Materials	363.61
393 Subtotal	2,057.48
603 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	261.83
2XX Personal Services - Employee Benefits	69.54
6XX Supplies and Materials	2,299.63
603 Subtotal	2,631.00
813 Vo Ed Carl D Perkins-Basic	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	4,758.00
810 Dues and Fees	485.00
813 Subtotal	5,243.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 104,107.24



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					6,789.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					100,377.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					104,107.24	(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	10,386.69	Less Last Year	2,515.76	(4b)	7,870.93	
					7,870.93	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					10,931.48	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
143 Title II, Part A, Teacher/Principal Train/Recruit	23,520.00	23520.00	.00
163 Title IV, Part A, Safe & Drug-Free	2,941.00	2941.00	.00
203 State Vo-Ed	3,672.00	3672.00	.00
213 Misc. Revenue	0.00	3813.81	-3813.81
223 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	5,000.00	5000.00	.00
287 Title IV Drug Free Schools	450.30	450.30	.00
292 Title I Part A	1,783.50	1699.05	84.45
298 Class Size Reduction	2,186.51	2186.51	.00
313 Title I, Part A, Accountability	50,893.09	50893.09	.00
393 Title V, Part A, Innovative Programs	2,057.48	2057.48	.00
603 Title II, Part D, Ed Technology	2,631.00	2631.00	.00
813 Vo Ed Carl D Perkins-Basic	5,243.00	5243.00	.00
910 Budget Amendment	0.00	20000.00	-20000.00
910 Budget Amendment	0.00	0.00	.00
Total	<u>100,377.88</u>	<u>124,107.24</u>	<u>-23,729.36</u>



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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	15,751.11	6,536.07
1112	District Levy - Personal Property	303.88	378.86
1113	District Levy - Heavy Motor Vehicles	204.05	22.19
1114	District Levy - Pers Prop/Mobile Homes	0.00	6.51
1116	District Levy - Net and Gross Proceeds	0.00	139.32
1118	District Levy - Dept of Rev Tax Audit Receipts	1,543.41	1,021.74
1190	Penalties and Interest on Taxes	36.12	59.16
1340	Fees for Adult Education	305.00	468.00
1510	Interest Earnings	118.29	259.15
3302	State Payment in Lieu of Taxes - FWP	19.42	0.00
3440	State HB20/SB417 Prop Tax Reimb	128.53	110.07
3444	State School Block Grant	344.65	335.89
3460	Montana Oil and Gas Tax	278.92	367.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>19,033.38</u>	<u>9,704.13</u>

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

PRC Program Function Object		2002 Value	2003 Value
610	Adult Continuing Education Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	2,119.96	4,269.96
	3XX Purchased Professional and Technical Services	180.00	600.00
	6XX Supplies and Materials	6,696.00	2,600.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>8,995.96</u>	<u>7,470.64</u>



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17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance						11,210.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,704.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						7,470.64	(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	999.00	Less Last Year	0.00	(4b)		999.00	
						999.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						14,442.66	(5)



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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	59.48	52.79
1982	Summer Session - Driver's Education Fees	525.00	5,075.00
3260	State Driver's Education Reimbursement	930.00	1,135.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,514.48	6,263.02

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	5,456.00	2,512.00
4XX	Purchased Property Services	600.00	1,046.90
5XX	Other Purchased Services	41.40	0.00
6XX	Supplies and Materials	270.27	308.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		6,367.67	3,867.56

Schedule of Changes Worksheet

Beginning Fund Balance				754.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				6,263.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				3,867.56	(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	24.50	(4b)	-24.50
					-24.50 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				3,125.11	(5)



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21 - Compensated Absence Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	66.79	118.65
5300	Operating Transfers from Other Funds	3,978.91	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,045.70	118.65

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	0.00	829.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	829.28

Schedule of Changes Worksheet

Beginning Fund Balance		6,083.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		118.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		829.28	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		5,372.65	(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	40.70
3282 State Flexibility Fund Allocation	0.00	5,724.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	5,765.16

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,765.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,765.16	(5)



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50 - Debt Service Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	8,933.43	7,845.71
1112	District Levy - Personal Property	263.78	572.40
1113	District Levy - Heavy Motor Vehicles	114.45	26.80
1114	District Levy - Pers Prop/Mobile Homes	0.00	4.15
1118	District Levy - Dept of Rev Tax Audit Receipts	841.85	1,253.64
1190	Penalties and Interest on Taxes	110.42	79.87
1510	Interest Earnings	504.72	193.31
3302	State Payment in Lieu of Taxes - FWP	10.59	0.00
3440	State HB20/SB417 Prop Tax Reimb	955.11	818.68
3444	State School Block Grant	3,091.51	3,012.92
3460	Montana Oil and Gas Tax	5,038.29	1,567.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>19,864.15</u>	<u>15,375.34</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	20,000.00	19,000.00
	850 Interest on Debt	3,522.83	1,832.17
	860 Agent Fees/Issuance Costs	0.00	500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>23,522.83</u>	<u>21,332.17</u>



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50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance						5,893.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						15,375.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						21,332.17	(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)						-63.27	(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	66.32	42.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	66.32	42.48

Schedule of Changes Worksheet

Beginning Fund Balance	2,090.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	42.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,132.59	(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	480.71	125.93
1530	Net Increase (Decrease) in the Fair Value of Investments	145.77	663.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		626.48	789.63

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

PRC Program Function Object		2002 Value	2003 Value
8XX	Community Services Programs		
33XX	Community Services		
870	Student Scholarships	1,050.00	700.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		1,050.00	700.00

Schedule of Changes Worksheet

Beginning Fund Balance				17,135.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				789.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				700.00	(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)				17,225.39	(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
1510	Interest Earnings	1.56	0.55
1700	Student Extracurricular Activity Receipts	70,532.24	67,638.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>70,533.80</u>	<u>67,639.19</u>

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	73,888.43	75,278.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>73,888.43</u>	<u>75,278.95</u>

Schedule of Changes Worksheet

Beginning Fund Balance		43,847.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		67,639.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		75,278.95	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		36,207.56	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	40,342.91	42,207.78
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	7,525.00	10,601.50
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	24,308.94
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	24,308.94

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,102.31
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	35,004.65
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	74,073.73
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.



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	52,657.69	0.00	0.00	0.00	
280	1XXX	2XX	9,933.26	0.00	0.00	0.00	
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	430.60	0.00	0.00	0.00	
280	1XXX	6XX	6,161.91	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	4,890.27	0.00	0.00	0.00	
Totals			74,073.73	0.00	0.00	0.00	74,073.73



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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.*