



# Trustees' Financial Summary

FY2002-03

Submit ID: 0291-158612500

14 Fergus County

0291 Winifred 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** Ann Econom

Phone #: (406) 462-5421

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

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

**Chair, Board of Trustees** Greg Stulc

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

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

**County Superintendent** Shirley Barrick

\_\_\_\_\_  
(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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### 0291 Winifred K-12 Schools

PRC	Title	Project Type	Project Number	CFDA #
300	Indirect Cost Pool Revenue	LOCAL		
301	Vocational Agriculture - 76	LOCAL		
302	Vo Ed Agriculture	STATE	State	State
303	Title I Part A	FEDERAL	1402913102	84.010A
304	Vo Ed Carl D Perkins-Basic	FEDERAL	14029118102BG	84.048A
305	Title VI -Innov Ed Prog Strat	FEDERAL	1402913902	84.298
306	IDEA-B (Trans from Coop)	FEDERAL	Local-Sp Ed	84.027A
307	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1402911403	84.367
308	Title IV Drug Free Schools	FEDERAL	1402911602	84.1846
309	Miscellaneous Direct Federal Grant	FEDERAL	S358A022091	unknown
311	Title II, Part D, Ed Technology	FEDERAL	1402916003	84.318
312	Title V, Part A, Innovative Programs	FEDERAL	1402913903	84.298
313	Vo Ed Business/Marketing	STATE	State	State
314	Vo Ed Carl D Perkins-Comp	FEDERAL	02-NT007	84.048A

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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)	188,342.66	180,832.45	197,900.20	18,953.15
02	Taxes Receivable - Real and Personal (120-149)	25,927.54		2,994.51	
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>214,270.20</b>	<b>180,832.45</b>	<b>200,894.71</b>	<b>18,953.15</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)	25,927.54		2,994.51	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>25,927.54</b>		<b>2,994.51</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	188,342.66	180,832.45	197,900.20	18,953.15
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>188,342.66</b>	<b>180,832.45</b>	<b>197,900.20</b>	<b>18,953.15</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>214,270.20</b>	<b>180,832.45</b>	<b>200,894.71</b>	<b>18,953.15</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)		56,917.45	19,234.99	
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)			2,329.38	
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>		56,917.45	21,564.37	
<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)		56,917.45	21,564.37	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		56,917.45	21,564.37	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		56,917.45	21,564.37	

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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)	12,984.43		10,446.92	2,635.10
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				1,123.00
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>13,894.43</b>		<b>10,446.92</b>	<b>3,758.10</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				1,123.00
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>1,123.00</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	13,894.43		10,446.92	2,635.10
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>13,894.43</b>		<b>10,446.92</b>	<b>2,635.10</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>13,894.43</b>		<b>10,446.92</b>	<b>3,758.10</b>



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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)				
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)				
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		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)	17,913.06	5,820.83		
02	Taxes Receivable - Real and Personal (120-149)	917.89	145.33		
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>18,830.95</b>	<b>5,966.16</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)	917.89	145.33		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>917.89</b>	<b>145.33</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	17,913.06	5,820.83		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>17,913.06</b>	<b>5,820.83</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>18,830.95</b>	<b>5,966.16</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)	-833.97	34,747.00		
02	Taxes Receivable - Real and Personal (120-149)		2,144.56		
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)	5,771.60			
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>4,937.63</b>	<b>36,891.56</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)		2,144.56		
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>2,144.56</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	4,937.63	34,747.00		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>4,937.63</b>	<b>34,747.00</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>4,937.63</b>	<b>36,891.56</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)			12,009.69	
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>			12,009.69	
<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)			12,009.69	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			12,009.69	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			12,009.69	

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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)	1,133.19		37,791.47	
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>	1,133.19		37,791.47	
<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)	1,133.19		37,791.47	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,133.19		37,791.47	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,133.19		37,791.47	



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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)	47,933.32	78,571.85		
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>	47,933.32	78,571.85		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	29,481.12	78,571.85		
24	Other Current Liabilities (621-679)	18,452.20			
35	<b>TOTAL LIABILITIES</b>	47,933.32	78,571.85		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	47,933.32	78,571.85		



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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)			53,577.00	
11	Buildings and Building Improvements (331 & 332)			570,797.00	
12	Machinery and Equipment (341 & 342)			435,402.97	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				2,635.10
15	Amounts to be Provided (404-406)				1,123.00
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>1,059,776.97</b>	<b>3,758.10</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)				3,758.10
35	<b>TOTAL LIABILITIES</b>				<b>3,758.10</b>
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			1,059,776.97	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>1,059,776.97</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>1,059,776.97</b>	<b>3,758.10</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	199,938.15	191,725.20
1112	District Levy - Personal Property	21,984.09	17,517.70
1114	District Levy - Pers Prop/Mobile Homes	2,510.54	789.40
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	22,984.74	45,504.75
1190	Penalties and Interest on Taxes	2,976.58	7,239.43
1510	Interest Earnings	10,129.71	5,355.47
1900	Other Revenue from Local Sources	1,249.19	9.50
3110	Direct State Aid	403,137.09	382,905.48
3115	State Spec Ed Allowable Cost Pymt to Districts	16,883.65	16,788.27
3120	State Guaranteed Tax Base Aid	157,512.62	110,086.69
3440	State HB20/SB417 Prop Tax Reimb	11,990.21	9,997.12
3444	State School Block Grant	47,124.38	45,926.35
3460	Montana Oil and Gas Tax	4,261.90	2,569.55
4800	Federal Revenue in Lieu of Taxes	385.88	396.43
5700	Resources Transferred from Other School Districts or Cooperatives	0.00	489.39

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

903,068.73      837,300.73

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

PRC Program Function Object		2002 Value	2003 Value
170	Distance Learning		
	1XXX Instruction		
	3XX Purchased Professional and Technical Services	0.00	4,929.68
1XX	Regular Education Programs - Elementary/Secondary		
	1XXX Instruction		
	1XX Personal Services - Salaries	406,255.71	378,960.29
	2XX Personal Services - Employee Benefits	75,898.94	61,136.79
	3XX Purchased Professional and Technical Services	1,536.70	0.00
	4XX Purchased Property Services	2,713.10	2,432.97
	5XX Other Purchased Services	986.50	588.86
	6XX Supplies and Materials	29,665.29	30,703.02
	21XX Support Services - Students		
	1XX Personal Services - Salaries	12,507.00	12,908.64
	2XX Personal Services - Employee Benefits	2,275.65	2,894.02
	5XX Other Purchased Services	190.00	162.40
	6XX Supplies and Materials	591.63	1,070.02
	221X Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	0.00	2,064.00
	6XX Supplies and Materials	0.00	2,834.88



# Trustees' Financial Summary

FY2002-03

Submit ID: 0291-158612500

14 Fergus County

0291 Winifred K-12 Schools

## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	12,388.00	12,543.96
		2XX	Personal Services - Employee Benefits	1,662.55	60.29
		6XX	Supplies and Materials	2,597.66	0.00
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	54,101.16	73,171.05
		2XX	Personal Services - Employee Benefits	5,490.56	2,326.58
		3XX	Purchased Professional and Technical Services	3,099.54	2,797.10
		4XX	Purchased Property Services	2,225.00	2,309.20
		5XX	Other Purchased Services	11,964.40	13,591.01
		6XX	Supplies and Materials	5,642.51	1,654.23
		810	Dues and Fees	1,896.00	1,915.03
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	22,232.00	15,078.15
		2XX	Personal Services - Employee Benefits	205.57	68.65
		5XX	Other Purchased Services	0.00	1,310.44
		6XX	Supplies and Materials	2,298.95	1,927.16
		8XX	Other Expenditures	0.00	175.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	36,423.21	47,017.32
		2XX	Personal Services - Employee Benefits	5,499.51	7,580.41
		4XX	Purchased Property Services	21,721.55	47,916.36
		5XX	Other Purchased Services	1,862.00	8,203.00
		6XX	Supplies and Materials	22,334.42	22,643.19
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	20,723.91	19,984.12
		2XX	Personal Services - Employee Benefits	191.63	176.64
		6XX	Supplies and Materials	1,074.52	1,500.32
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	10,352.13	10,214.58
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		4XX	Purchased Property Services	0.00	45.00
		5XX	Other Purchased Services	0.00	2,275.98
		6XX	Supplies and Materials	0.00	2,181.02
		880	Other Vocational Education Related Costs	0.00	498.00



# Trustees' Financial Summary

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0291 Winifred K-12 Schools

## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
3XX	Undistributed Vocational Education Programs				
	1XXX	Instruction			
		5XX	Other Purchased Services	2,049.50	0.00
		6XX	Supplies and Materials	1,866.29	0.00
420	Distance Learning				
	1XXX	Instruction			
		3XX	Purchased Professional and Technical Services	5,982.55	0.00
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	1,193.37	1,700.16
		2XX	Personal Services - Employee Benefits	11.03	74.99
		5XX	Other Purchased Services	2,846.76	1,770.71
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	2,224.00	3,767.12
		2XX	Personal Services - Employee Benefits	20.56	17.37
		5XX	Other Purchased Services	2,160.00	4,320.00
		6XX	Supplies and Materials	804.27	385.70
		810	Dues and Fees	570.00	2,270.50
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	2,533.95	2,515.82
		2XX	Personal Services - Employee Benefits	23.43	288.51
		5XX	Other Purchased Services	969.60	0.00
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	19,877.99	20,887.00
		2XX	Personal Services - Employee Benefits	183.81	52.96
		5XX	Other Purchased Services	45.00	170.00
		6XX	Supplies and Materials	7,861.93	1,664.21
		810	Dues and Fees	1,850.00	1,531.41
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	21,343.03	24,930.50
		2XX	Personal Services - Employee Benefits	197.34	485.72
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	245.89	0.00



# Trustees' Financial Summary

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0291 Winifred K-12 Schools

## 01 - General Fund

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	853,467.60	866,682.04
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### Schedule of Changes Worksheet

Beginning Fund Balance	217,723.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	837,300.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	866,682.04	(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)	188,342.66	(5)



# Trustees' Financial Summary

FY2002-03

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## 10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	8,275.79	0.00
1520	Dividends on Investments	0.00	3,799.22
2220	County On-Schedule Trans Reimb	31,952.38	30,723.53
3210	State On-Schedule Trans Reimb	31,952.38	30,723.54
3440	State HB20/SB417 Prop Tax Reimb	623.76	534.66
3460	Montana Oil and Gas Tax	101.13	87.31
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>72,905.44</u>	<u>65,868.26</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	8,586.00	0.00
2XX	Personal Services - Employee Benefits	389.36	0.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	28,992.00	38,330.31
2XX	Personal Services - Employee Benefits	1,550.89	1,160.58
3XX	Purchased Professional and Technical Services	98.00	383.20
4XX	Purchased Property Services	6,112.42	8,771.40
5XX	Other Purchased Services	5,789.00	12,094.18
6XX	Supplies and Materials	14,482.05	14,875.78
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	3,600.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>69,599.72</u>	<u>75,615.45</u>



# Trustees' Financial Summary

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14 Fergus County

0291 Winifred K-12 Schools

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						190,579.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						65,868.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						75,615.45	(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)						180,832.45	(5)



# Trustees' Financial Summary

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0291 Winifred K-12 Schools

## 11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	25,132.93	29,007.41
1190	Penalties and Interest on Taxes	259.34	672.02
1510	Interest Earnings	9,954.60	5,153.21
3440	State HB20/SB417 Prop Tax Reimb	1,530.35	1,378.69
3444	State School Block Grant	3,551.41	3,461.12
3460	Montana Oil and Gas Tax	266.81	173.97
4800	Federal Revenue in Lieu of Taxes	30.05	41.46

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

40,725.49	39,887.88
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	0.00	78,921.07

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

0.00	78,921.07
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## Schedule of Changes Worksheet

Beginning Fund Balance	236,933.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	39,887.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	78,921.07	(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)	197,900.20	(5)



# Trustees' Financial Summary

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0291 Winifred K-12 Schools

## 12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	842.56	299.92
1611	National School Lunch Program	11,103.60	10,218.20
1612	School Breakfast Program	0.00	518.55
1632	Daily Adult Sales	2,110.50	1,611.00
1900	Other Revenue from Local Sources	5.00	0.00
3220	State Food Services Match	250.18	0.00
4550	Federal Child Nutrition	12,869.91	20,844.43

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

27,181.75	33,492.10
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### 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	3,589.31	2,185.39
	2XX Personal Services - Employee Benefits	0.00	291.86
	3XX Purchased Professional and Technical Services	0.00	73.41
	4XX Purchased Property Services	1,263.24	0.00
	5XX Other Purchased Services	371.82	631.52
	6XX Supplies and Materials	26,998.19	27,384.53
	810 Dues and Fees	25.00	217.72

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

32,247.56	30,784.43
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# Trustees' Financial Summary

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0291 Winifred K-12 Schools

## 12 - School Food Services Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					16,245.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					33,492.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					30,784.43	(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)					18,953.15	(5)



# Trustees' Financial Summary

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0291 Winifred 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	4,117.31	1,503.70
2240	County Retirement Distribution	88,022.42	70,361.90
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>92,139.73</u>	<u>71,865.60</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	60,385.69	55,308.49
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,909.82	1,967.88
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,891.64	1,912.41
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	8,168.02	9,967.84
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,245.88	3,102.07
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	3,494.30	4,371.33
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	5,485.14	5,450.76
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,163.52	3,018.65
420 Title I, Part A, Improving Basic Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	8.39
456 IDEA, Part B, Children with Disabilities		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	1.71
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	0.00	182.80
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	542.17	563.79



# Trustees' Financial Summary

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0291 Winifred K-12 Schools

## 14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
710	School Sponsored		Extracurricular Activities		
720	School Sponsored		Athletics		
	27XX		Student Transportation Services		
		2XX	Personal Services - Employee Benefits	0.00	413.91
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	3,027.10	2,313.23
910	Food Services				
	31XX		Food Services		
		2XX	Personal Services - Employee Benefits	3,411.82	3,732.71
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				94,725.10	92,315.97

### Schedule of Changes Worksheet

Beginning Fund Balance					77,367.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					71,865.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					92,315.97	(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)					56,917.45	(5)



# Trustees' Financial Summary

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0291 Winifred K-12 Schools

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>300 Indirect Cost Pool Revenue</b>	
1510 Interest Earnings	75.04
<b>301 Vocational Agriculture - 76</b>	
1510 Interest Earnings	385.32
1900 Other Revenue from Local Sources	1,232.95
<b>301 Subtotal</b>	1,618.27
<b>302 Vo Ed Agriculture</b>	
3900 State Career & Technical Ed Entitlement	2,588.00
<b>303 Title I Part A</b>	
4200 Title I, Part A, Improving Basic Programs	7,576.00
<b>304 Vo Ed Carl D Perkins-Basic</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,433.00
<b>306 IDEA-B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	1,491.35
<b>307 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,509.34
<b>308 Title IV Drug Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	14,118.00
<b>309 Miscellaneous Direct Federal Grant</b>	
1900 Other Revenue from Local Sources	16,113.47
<b>311 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	334.00
<b>312 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	1,307.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	49,163.47

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

PRC Program Function Object	2003 Value
<b>301 Vocational Agriculture - 76</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	300.00



# Trustees' Financial Summary

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0291 Winifred K-12 Schools

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
6XX Supplies and Materials	86.99
710 School Sponsored Extracurricular Activities	
27XX Student Transportation Services	
5XX Other Purchased Services	391.68
	778.67
<b>301 Subtotal</b>	
<b>302 Vo Ed Agriculture</b>	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
5XX Other Purchased Services	843.30
6XX Supplies and Materials	546.59
810 Dues and Fees	449.00
	1,838.89
<b>302 Subtotal</b>	
<b>303 Title I Part A</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	6,836.89
5XX Other Purchased Services	76.00
6XX Supplies and Materials	663.11
	7,576.00
<b>303 Subtotal</b>	
<b>304 Vo Ed Carl D Perkins-Basic</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	1,433.00
<b>306 IDEA-B (Trans from Coop)</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	1,278.44
2XX Personal Services - Employee Benefits	195.50
5XX Other Purchased Services	57.60
	1,531.54
<b>306 Subtotal</b>	



# 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>307 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
5XX Other Purchased Services	2,154.70
810 Dues and Fees	30.00
	2,184.70
<b>307 Subtotal</b>	<b>2,184.70</b>
<b>308 Title IV Drug Free Schools</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	4,564.00
5XX Other Purchased Services	4,719.12
6XX Supplies and Materials	2,110.07
62XX Resources Transferred to Other School Districts or Cooper	
930 Federal/State Grant Resources Transferred to Other Distric	2,398.80
	13,791.99
<b>308 Subtotal</b>	<b>13,791.99</b>
<b>309 Miscellaneous Direct Federal Grant</b>	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
3XX Purchased Professional and Technical Services	3,650.40
6XX Supplies and Materials	10,363.10
7XX Property and Equipment Acquisition	2,372.50
	16,386.00
<b>309 Subtotal</b>	<b>16,386.00</b>
<b>311 Title II, Part D, Ed Technology</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
6XX Supplies and Materials	334.00
<b>312 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
5XX Other Purchased Services	315.00
6XX Supplies and Materials	992.00
	1,307.00
<b>312 Subtotal</b>	<b>1,307.00</b>



# 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>313 Vo Ed Business/Marketing</b>	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
5XX Other Purchased Services	177.43
6XX Supplies and Materials	479.18
	656.61
<b>313 Subtotal</b>	656.61
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00 47,818.40

### Schedule of Changes Worksheet

Beginning Fund Balance	20,219.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	49,163.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	47,818.40	(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)	21,564.37	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
300 Indirect Cost Pool Revenue	75.04	0.00	75.04
301 Vocational Agriculture - 76	1,618.27	778.67	839.60
302 Vo Ed Agriculture	2,588.00	1838.89	749.11
303 Title I Part A	7,576.00	7576.00	.00



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
304 Vo Ed Carl D Perkins-Basic	1,433.00	1433.00	.00
305 Title VI -Innov Ed Prog Strat	0.00	0.00	.00
306 IDEA-B (Trans from Coop)	1,491.35	1531.54	-40.19
307 Title II, Part A, Teacher/Principal Train/Recruit	2,509.34	2184.70	324.64
308 Title IV Drug Free Schools	14,118.00	13791.99	326.01
309 Miscellaneous Direct Federal Grant	16,113.47	16386.00	-272.53
311 Title II, Part D, Ed Technology	334.00	334.00	.00
312 Title V, Part A, Innovative Programs	1,307.00	1307.00	.00
313 Vo Ed Business/Marketing	0.00	656.61	-656.61
314 Vo Ed Carl D Perkins-Comp	0.00	0.00	.00
<b>Total</b>	<b>49,163.47</b>	<b>47,818.40</b>	<b>1,345.07</b>



# Trustees' Financial Summary

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## 18 - Traffic Education Fund

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

PRC Revenue	2002 Value	2003 Value
1311 Driver's Education Fees	330.00	420.00
1510 Interest Earnings	652.66	297.31
3260 State Driver's Education Reimbursement	691.85	1,075.08
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,674.51	1,792.39

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	1,050.00	388.39
5XX Other Purchased Services	73.00	84.96
6XX Supplies and Materials	468.30	229.90
810 Dues and Fees	0.00	1,083.63
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,591.30	1,786.88

## Schedule of Changes Worksheet

Beginning Fund Balance	13,888.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,792.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,786.88	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	13,894.43	(5)



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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	593.22	212.19
1910	Rentals	2,325.00	2,875.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>2,918.22</u>	<u>3,087.19</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	5,191.95	0.00
6XX	Supplies and Materials	0.00	2,480.00
8XX	Other Expenditures	200.00	0.00
4XXX	Facilities Acquisition and Construction Services		
8XX	Other Expenditures	0.00	243.75
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>5,391.95</u>	<u>2,723.75</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				10,083.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				3,087.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				2,723.75	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				10,446.92	(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	454.71	103.10
5300 Operating Transfers from Other Funds	245.89	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	700.60	103.10

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	196.23
23XX Support Services - General Administration		
1XX Personal Services - Salaries	1,722.88	0.00
2XX Personal Services - Employee Benefits	270.49	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	7,335.55
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,993.37	7,531.78



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## 21 - Compensated Absence Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						10,063.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						103.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						7,531.78	(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)						2,635.10	(5)



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## 28 - Technology Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	3,681.60	0.00
1111	District Levy - Real Property	0.00	7,585.90
1112	District Levy - Personal Property	0.00	618.70
1114	District Levy - Pers Prop/Mobile Homes	0.00	26.63
1190	Penalties and Interest on Taxes	7.91	40.24
1510	Interest Earnings	288.34	289.35
3281	State Technology Aid	189.15	0.00
3440	State HB20/SB417 Prop Tax Reimb	148.25	273.77
3460	Montana Oil and Gas Tax	0.00	22.51
4800	Federal Revenue in Lieu of Taxes	0.00	6.70
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>4,315.25</u>	<u>8,863.80</u>

### Schedule of Changes Worksheet

Beginning Fund Balance				9,049.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				8,863.80	(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)				17,913.06	(5)



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## 29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	0.00	1,162.80
1112 District Levy - Personal Property	0.00	73.48
1190 Penalties and Interest on Taxes	0.00	2.72
1510 Interest Earnings	0.00	70.22
3282 State Flexibility Fund Allocation	0.00	4,464.90
3440 State HB20/SB417 Prop Tax Reimb	0.00	43.93
3460 Montana Oil and Gas Tax	0.00	2.78
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>0.00</b>	<b>5,820.83</b>

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,820.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	5,820.83	(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	528.73	125.70
1900	Other Revenue from Local Sources	0.00	5,898.10
5200	Sale or Compensation for Loss of Assets	1,542.30	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>2,071.03</u>	<u>6,023.80</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	0.00	6,779.10
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	10,685.66	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>10,685.66</u>	<u>6,779.10</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				5,692.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				6,023.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				6,779.10	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				4,937.63	(5)



# Trustees' Financial Summary

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## 61 - Building Reserve Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	19,079.24	0.00
1111	District Levy - Real Property	0.00	18,801.81
1112	District Levy - Personal Property	0.00	1,849.92
1114	District Levy - Pers Prop/Mobile Homes	0.00	122.70
1190	Penalties and Interest on Taxes	183.48	440.56
1510	Interest Earnings	808.34	551.13
1900	Other Revenue from Local Sources	134.40	0.00
3440	State HB20/SB417 Prop Tax Reimb	683.29	608.33
3444	State School Block Grant	2,366.34	2,306.18
3460	Montana Oil and Gas Tax	177.28	104.86
4800	Federal Revenue in Lieu of Taxes	31.69	30.86
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>23,464.06</u>	<u>24,816.35</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		
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	14,747.14	12,889.98
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>14,747.14</u>	<u>12,889.98</u>



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## 61 - Building Reserve Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						22,820.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						24,816.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						12,889.98	(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)						34,747.00	(5)



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## 78 - Self Insurance Fund - Health

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	263.41	201.03
1900	Other Revenue from Local Sources	0.00	15,000.00
1970	Services Provided Other Funds	0.00	5,225.92
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>263.41</u>	<u>20,426.95</u>

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

PRC Program Function Object	2002 Value	2003 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	9,393.71	0.00
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	8,680.67
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>9,393.71</u>	<u>8,680.67</u>

### Schedule of Changes Worksheet

Beginning Fund Balance	263.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,426.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,680.67	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	12,009.69	(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	50.75	27.89
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	50.75	27.89

### Schedule of Changes Worksheet

Beginning Fund Balance	1,105.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27.89	(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)	1,133.19	(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
1XXX Revenues from Student Activities	72,216.14	72,342.06
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	72,216.14	72,342.06

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

PRC Program Function Object	2002 Value	2003 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	72,160.92	66,986.17
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	72,160.92	66,986.17

## Schedule of Changes Worksheet

Beginning Fund Balance	32,435.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	72,342.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	66,986.17	(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)	37,791.47	(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	21,721.55	47,916.36
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	12,889.98
XX	XXX 4XXX	74X Major Equipment-Replacement	30,919.00	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	14,633.74
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	14,633.74

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,877.51
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	21,072.46
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	31,875.66
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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### 0291 Winifred K-12 Schools

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	19,984.12	0.00	0.00	0.00	
280	1XXX	2XX	176.64	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	0.00	0.00	0.00	0.00	
280	1XXX	6XX	1,500.32	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	10,214.58	0.00	0.00	0.00	
<b>Totals</b>			31,875.66	0.00	0.00	0.00	31,875.66



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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.*