



Trustees' Financial Summary

FY2002-03

Submit ID: 0400-92129630

**18 Glacier County
0400 Browning Elem**

**** Recalculated ****

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 Gwyn Andersen

Phone #: (406) 338-2715

(Signature)

(Date)

Chair, Board of Trustees Steve Conway

(Signature)

(Date)

County Superintendent Jetta Johnson

(Signature)

(Date)

Software

Accounting Package: TSC

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

As reported on Annual Data Collection (ADC), the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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



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PRC	Title	Project Type	Project Number	CFDA #
002	Title II Eisenhower Math/Sci	FEDERAL	1804001502	84.168
003	IDEA, Part B, Children w/Disabilities	FEDERAL	1804007701ALLO	84.027
100	Child Care Center	LOCAL		
111	Reading Excellence	FEDERAL	1804003302	84.338
113	Title I, Part A, Improvement Grants	FEDERAL	1804003703	84.010A
150	Indirect Costs	LOCAL		
192	Class Size Reduction	FEDERAL	1804006202	84.340
203	Title V, Part A, Innovative Programs	FEDERAL	1804003903	84.298
233	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	1804009903	84.358
301	Title I, Part A, Improving Basic Programs	FEDERAL	1804003103	84.010A
302	Title I Accountability Grant	FEDERAL	1804013202	84.348A
303	Title I, Part B, Subpart 3, Even Start	FEDERAL	1804003803	84.213
428	Title I, Part F, Comprehensive School Reform	FEDERAL	1804006303	84.010B
430	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1804001503	84.367
431	Title II, Part D, Ed Technology	FEDERAL	180406003	84.318
433	Title IV, Part A, Safe & Drug-Free	FEDERAL	1804001603	84.186A
434	21st Century Comm Learning	FEDERAL	S287b01691	84.287
533	Title VII, Indian Education	FEDERAL	S060A950819-01	84.060
550	Heritage Project	LOCAL		
603	GEAR UP	FEDERAL	State	84.334
613	IDEA-Preschool Section 619	FEDERAL	1804002201	84.173A
662	Gear Up	FEDERAL	600-006	84.334A
663	Johnson O'Malley (JOM)	FEDERAL	Local	15.130
702	HB 528	LOCAL		
727	STEP	FEDERAL	290531	47.076
780	Contributions	LOCAL		
781	Leighton Gift to Babb Elementary	LOCAL		
782	Employee Funds	LOCAL		
803	Character Ed	STATE	1804003161	
862	Johnson O'Malley (JOM)	FEDERAL	N/A	15.130

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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)	475,295.20	78,578.52	264,234.72	29,027.29
02	Taxes Receivable - Real and Personal (120-149)	162,710.15	49,588.51	9,196.03	
03	Taxes Receivable - Protested (150-159)	25,072.49	11,021.37		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	663,077.84	139,188.40	273,430.75	29,027.29
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	1,178.96			
25	Deferred Revenue (680)	187,782.64	60,609.88	9,196.03	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	188,961.60	60,609.88	9,196.03	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	474,116.24	78,578.52	264,234.72	29,027.29
52	TOTAL FUND BALANCE/EQUITY	474,116.24	78,578.52	264,234.72	29,027.29
53	TOTAL LIABILITIES AND FUND BALANCE	663,077.84	139,188.40	273,430.75	29,027.29

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**** Recalculated ****

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)	35,602.94	470,537.82	307,695.00	45,734.42
02	Taxes Receivable - Real and Personal (120-149)	42.09			734.99
03	Taxes Receivable - Protested (150-159)				103.39
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			64,598.46	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	35,645.03	470,537.82	372,293.46	46,572.80
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	42.09		153,797.45	838.38
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	42.09		153,797.45	838.38
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	35,602.94	470,537.82	218,496.01	45,734.42
52	TOTAL FUND BALANCE/EQUITY	35,602.94	470,537.82	218,496.01	45,734.42
53	TOTAL LIABILITIES AND FUND BALANCE	35,645.03	470,537.82	372,293.46	46,572.80

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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)			8,800.00	1,102.00
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			8,800.00	1,102.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)			1,165.00	
35	TOTAL LIABILITIES			1,165.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			7,635.00	1,102.00
52	TOTAL FUND BALANCE/EQUITY			7,635.00	1,102.00
53	TOTAL LIABILITIES AND FUND BALANCE			8,800.00	1,102.00

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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)			10,307,761.24	
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			10,307,761.24	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			14,391.87	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			14,391.87	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			10,293,369.37	
52	TOTAL FUND BALANCE/EQUITY			10,293,369.37	
53	TOTAL LIABILITIES AND FUND BALANCE			10,307,761.24	

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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)	54.71	662.79		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	54.71	662.79		
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)	54.71	662.79		
52	TOTAL FUND BALANCE/EQUITY	54.71	662.79		
53	TOTAL LIABILITIES AND FUND BALANCE	54.71	662.79		

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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)	15,592.99			
02	Taxes Receivable - Real and Personal (120-149)		31,491.54		
03	Taxes Receivable - Protested (150-159)		5,050.74		
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	15,592.99	36,542.28		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		36,542.28		
26	Other Liabilities (690-699)	2,550.00			
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES	2,550.00	36,542.28		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	13,042.99			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	13,042.99			
53	TOTAL LIABILITIES AND FUND BALANCE	15,592.99	36,542.28		

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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)				
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)				
38	Reserve for Endowments (954)				
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		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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

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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
10	Land and Land Improvements (311-322)			511,981.45	
11	Buildings and Building Improvements (331 & 332)			13,817,188.11	
12	Machinery and Equipment (341 & 342)			3,126,140.20	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				1,102.00
15	Amounts to be Provided (404-406)				334,555.91
20	TOTAL ASSETS AND OTHER DEBITS			17,455,309.76	335,657.91
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				335,657.91
35	TOTAL LIABILITIES				335,657.91
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			17,455,309.76	
52	TOTAL FUND BALANCE/EQUITY			17,455,309.76	
53	TOTAL LIABILITIES AND FUND BALANCE			17,455,309.76	335,657.91



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01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	554,517.52	549,716.76
1130	Tax Title and Property Sales	751.20	0.00
1190	Penalties and Interest on Taxes	3,170.75	4,742.83
1510	Interest Earnings	14,845.42	10,533.15
1900	Other Revenue from Local Sources	350.00	0.00
1910	Rentals	2,880.62	0.00
3110	Direct State Aid	2,570,114.12	2,527,112.78
3115	State Spec Ed Allowable Cost Pymt to Districts	421,514.28	438,430.66
3120	State Guaranteed Tax Base Aid	1,707,626.70	1,748,645.01
3440	State HB20/SB417 Prop Tax Reimb	20,768.78	4,444.59
3444	State School Block Grant	112,365.28	109,508.66
3460	Montana Oil and Gas Tax	42,077.19	27,623.50
5710	Special Education Resources Transferred from Other School Districts or Coope	0.00	1,661.13
6100	Material Prior Period Revenue Adjustments	-945.76	0.00
6100	Material Prior Period Revenue Adjustments	0.00	-11,663.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,450,036.10	5,410,755.74

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	2,006,641.72	3,174,280.40
2XX	Personal Services - Employee Benefits	391,054.76	769,989.05
3XX	Purchased Professional and Technical Services	300.00	0.00
5XX	Other Purchased Services	7,473.38	0.00
6XX	Supplies and Materials	79,493.67	0.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	219,940.34	357,462.29
2XX	Personal Services - Employee Benefits	36,153.13	79,667.16
5XX	Other Purchased Services	447.08	0.00
6XX	Supplies and Materials	4,204.48	0.00
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	71,055.62	0.00
2XX	Personal Services - Employee Benefits	25,860.93	0.00
5XX	Other Purchased Services	287.81	0.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	68,630.53	193,466.09
2XX	Personal Services - Employee Benefits	9,095.10	36,480.32
3XX	Purchased Professional and Technical Services	2,927.12	0.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0400-92129630

**18 Glacier County
0400 Browning Elem**

**** Recalculated ****

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	942.54	0.00
		5XX	Other Purchased Services	860.08	0.00
		6XX	Supplies and Materials	17,348.28	0.00
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	77,571.35	0.00
		2XX	Personal Services - Employee Benefits	9,474.64	0.00
		3XX	Purchased Professional and Technical Services	42,865.60	0.00
		4XX	Purchased Property Services	1,086.00	0.00
		5XX	Other Purchased Services	154,557.08	0.00
		6XX	Supplies and Materials	23,497.93	0.00
		810	Dues and Fees	3,286.90	0.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	129,577.21	0.00
		2XX	Personal Services - Employee Benefits	26,871.84	0.00
		3XX	Purchased Professional and Technical Services	1,675.00	0.00
		5XX	Other Purchased Services	45,971.99	0.00
		6XX	Supplies and Materials	46,300.55	0.00
		810	Dues and Fees	494.00	0.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	131,914.50	0.00
		2XX	Personal Services - Employee Benefits	23,441.15	0.00
		3XX	Purchased Professional and Technical Services	14,684.14	0.00
		4XX	Purchased Property Services	581.70	0.00
		5XX	Other Purchased Services	10,770.44	0.00
		6XX	Supplies and Materials	15,518.49	0.00
		810	Dues and Fees	560.00	0.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	121,371.28	28,523.59
		2XX	Personal Services - Employee Benefits	56,861.52	8,408.34
		3XX	Purchased Professional and Technical Services	9,174.78	0.00
		4XX	Purchased Property Services	261,062.36	0.00
		5XX	Other Purchased Services	4,154.02	0.00
		6XX	Supplies and Materials	142,038.76	0.00
		810	Dues and Fees	459.20	0.00
	28XX	Support Services - Central			
		1XX	Personal Services - Salaries	98,488.80	0.00
		2XX	Personal Services - Employee Benefits	14,918.49	0.00
		3XX	Purchased Professional and Technical Services	12,824.15	0.00
		4XX	Purchased Property Services	14,361.17	0.00
		5XX	Other Purchased Services	29,599.77	0.00



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**** Recalculated ****

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				
	28XX	Support Services - Central			
		6XX	Supplies and Materials	8,466.96	0.00
		810	Dues and Fees	45.50	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	542,102.13	572,941.61
		2XX	Personal Services - Employee Benefits	141,757.10	163,359.55
		5XX	Other Purchased Services	3,192.45	0.00
		6XX	Supplies and Materials	1,911.49	0.00
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	25,614.45	7,250.49
		2XX	Personal Services - Employee Benefits	21,788.99	5,078.90
		3XX	Purchased Professional and Technical Services	53,157.50	28,182.50
		5XX	Other Purchased Services	375.76	0.00
		6XX	Supplies and Materials	968.40	0.00
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	1,693.54	0.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	62,013.15	60,064.21
		2XX	Personal Services - Employee Benefits	543.85	0.00
		5XX	Other Purchased Services	4,321.64	0.00
		6XX	Supplies and Materials	2,711.67	0.00
291	Federal Title I Grant - Educationally Deprived/Compensat				
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	1,435.66	0.00
		2XX	Personal Services - Employee Benefits	407.98	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	13,643.99	0.00
		2XX	Personal Services - Employee Benefits	34.36	0.00
		5XX	Other Purchased Services	18,005.81	0.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	185.65	0.00
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	64,104.74	0.00
		2XX	Personal Services - Employee Benefits	2,881.55	0.00
		5XX	Other Purchased Services	21,063.05	0.00



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**** Recalculated ****

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		6XX	Supplies and Materials	12,078.42	0.00
820	Civic Services				
	33XX	Community Services			
		1XX	Personal Services - Salaries	2,017.50	0.00
		2XX	Personal Services - Employee Benefits	38.01	0.00
		5XX	Other Purchased Services	6,397.16	0.00
		6XX	Supplies and Materials	1,470.78	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>5,483,160.62</u>	<u>5,485,154.50</u>

Schedule of Changes Worksheet

Beginning Fund Balance	548,515.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,410,755.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,485,154.50	(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)	474,116.24	(5)



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10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	203,727.42	266,936.38
1130	Tax Title and Property Sales	228.82	0.00
1190	Penalties and Interest on Taxes	502.99	1,212.80
1440	Other Transportation Fees	3,622.68	0.00
1510	Interest Earnings	1,417.50	897.07
1910	Rentals	16,917.85	0.00
2220	County On-Schedule Trans Reimb	95,007.42	91,343.95
3210	State On-Schedule Trans Reimb	95,007.38	91,343.94
3440	State HB20/SB417 Prop Tax Reimb	2,378.48	2,209.81
3444	State School Block Grant	25,427.83	24,781.39
3460	Montana Oil and Gas Tax	7,850.21	678.12
1910	Rentals	0.00	1,811.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		452,088.58	481,214.91

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		
1XX	Personal Services - Salaries	12,611.82	12,028.55
2XX	Personal Services - Employee Benefits	4,553.32	4,483.78
4XX	Purchased Property Services	11,496.38	0.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	192,959.49	293,434.36
2XX	Personal Services - Employee Benefits	67,834.36	74,861.29
3XX	Purchased Professional and Technical Services	2,910.20	1,479.58
4XX	Purchased Property Services	988.90	11,304.65
5XX	Other Purchased Services	5,410.03	4,649.70
6XX	Supplies and Materials	75,110.87	84,044.06
7XX	Property and Equipment Acquisition	15,535.00	3,407.55
810	Dues and Fees	0.00	42.50
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	14,048.82	13,978.61
2XX	Personal Services - Employee Benefits	4,632.12	5,162.76
6XX	Supplies and Materials	394.38	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		408,485.69	508,877.39



Trustees' Financial Summary

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**** Recalculated ****

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					106,241.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					481,214.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					508,877.39	(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)					78,578.52	(5)



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11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	721.19	581.81
1130	Tax Title and Property Sales	185.04	0.00
1190	Penalties and Interest on Taxes	283.67	288.82
1510	Interest Earnings	12,799.25	12,463.77
3440	State HB20/SB417 Prop Tax Reimb	2,534.00	0.00
3460	Montana Oil and Gas Tax	1,907.60	4,521.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>18,430.75</u>	<u>17,855.75</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	124,365.00	141,639.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>124,365.00</u>	<u>141,639.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				388,017.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				17,855.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				141,639.00	(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)				264,234.72	(5)

Trustees' Financial Summary

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12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	0.00	606.36
1630	Catering Sales	14,185.92	41,811.57
1632	Daily Adult Sales	33,746.51	28,259.38
1900	Other Revenue from Local Sources	1,106.12	6,065.21
3220	State Food Services Match	3,169.66	0.00
4550	Federal Child Nutrition	505,507.69	460,795.60
4555	School Foods Summer Program - 10.559	18,384.70	21,559.05
6100	Material Prior Period Revenue Adjustments	0.00	-39.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		576,100.60	559,057.63

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

PRC Program Function Object		2002 Value	2003 Value
910	Food Services		
25XX	Support Services - Business		
1XX	Personal Services - Salaries	20,425.09	0.00
2XX	Personal Services - Employee Benefits	1,230.60	0.00
31XX	Food Services		
1XX	Personal Services - Salaries	38,458.94	290,958.48
2XX	Personal Services - Employee Benefits	13,762.64	127,070.93
3XX	Purchased Professional and Technical Services	2,351.62	0.00
4XX	Purchased Property Services	17,769.94	0.00
5XX	Other Purchased Services	6,201.35	0.00
6XX	Supplies and Materials	392,259.62	219,061.31
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		492,459.80	637,090.72



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**** Recalculated ****

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance					107,060.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					559,057.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					637,090.72	(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)					29,027.29	(5)



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**** Recalculated ****

13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1130 Tax Title and Property Sales	4.98	0.00
1510 Interest Earnings	1,206.64	1,359.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,211.62	1,359.61

Schedule of Changes Worksheet

Beginning Fund Balance	34,243.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,359.61	(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)	35,602.94	(5)



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14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	20,135.84	0.00
2240	County Retirement Distribution	1,221,096.92	1,334,646.65
1510	Interest Earnings	0.00	15,717.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,241,232.76</u>	<u>1,350,364.12</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	537,247.70	521,816.74
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	51,904.29	61,742.34
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	48,472.71	49,072.68
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	29,596.79	22,982.15
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	65,515.20	75,824.91
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	28,513.23	26,263.73
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	93,142.42	103,643.64
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	44,834.23	45,516.00
28XX	Support Services - Central		
	2XX Personal Services - Employee Benefits	6,582.92	12,166.76
260	Bilingual		
	24XX Support Services - School Administration		
	2XX Personal Services - Employee Benefits	1,114.45	0.00
270	Gifted and Talented		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	40.21	0.00
277	Federal Individuals with Disabilities Education Act (IDEA)		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	7,291.67	0.00



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14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
277	Federal Individuals with Disabilities Education Act (IDEA)				
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	15,702.83	0.00
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	11,894.89	0.00
279	Federal Individuals with Disabilities Education Act (IDEA)				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	1,053.72	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	107,331.49	84,823.58
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	5,831.85	3,180.86
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	22.09	6,466.47
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	2,068.61	2,082.34
286	Federal Drug Free Grant (Title IV)				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	59.68	0.00
287	Federal Johnson O'Malley Grant (JOM)				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	3.58	0.00
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	4,924.42	0.00
288	Federal Eisenhower Professional Development Grant (Titl				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	68.94	0.00
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	2,896.46	0.00
289	Federal Title VI Grant - Regular Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	10,690.72	0.00
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	3,472.86	0.00
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	21,697.91	0.00



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14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
289	Federal Title VI Grant - Regular Programs				
	221X		Improvement of Instruction Services		
	26XX		Operation and Maintenance of Plant Services		
		2XX	Personal Services - Employee Benefits	15.53	0.00
290	Federal Title I Grant - Even Start\LEA				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	11,211.98	0.00
	26XX		Operation and Maintenance of Plant Services		
		2XX	Personal Services - Employee Benefits	26.28	0.00
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	112,583.31	0.00
	21XX		Support Services - Students		
		2XX	Personal Services - Employee Benefits	5,121.84	0.00
	221X		Improvement of Instruction Services		
		2XX	Personal Services - Employee Benefits	6,334.94	0.00
	24XX		Support Services - School Administration		
		2XX	Personal Services - Employee Benefits	1,663.25	0.00
299	Miscellaneous OPI and Non-OPI Federal Grants/Loans				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	41,182.44	0.00
	21XX		Support Services - Students		
		2XX	Personal Services - Employee Benefits	2,099.92	0.00
	221X		Improvement of Instruction Services		
		2XX	Personal Services - Employee Benefits	2,826.03	0.00
	24XX		Support Services - School Administration		
		2XX	Personal Services - Employee Benefits	8,772.80	0.00
329	State Miscellaneous Grants				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	0.00	2,997.69
	21XX		Support Services - Students		
		2XX	Personal Services - Employee Benefits	0.00	654.64
	221X		Improvement of Instruction Services		
		2XX	Personal Services - Employee Benefits	0.00	2,828.90
	24XX		Support Services - School Administration		
		2XX	Personal Services - Employee Benefits	0.00	3,202.89



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14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
413	Title VII Indian Education				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	18,303.62
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	0.00	7,460.93
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	0.00	4,866.81
414	Federal Johnson O'Malley (JOM)				
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	0.00	2,937.23
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	130,995.35
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	0.00	10,739.01
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	0.00	306.37
422	Title I, Part A, Improvement Grants				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	3,156.75
424	Title I, Part B, Subpart 3, Even Start				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	9,621.63
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	31,598.01
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	0.00	388.60
431	Title II, Part D, Educational Technology				
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	0.00	158.64
433	Title IV, Part A, Safe & Drug-Free Schools & Communities				
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	0.00	2,269.64



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14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
434	Title IV, Part B, 21st Century Community Learning Center				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	0.00	16,326.21
	21XX		Support Services - Students		
		2XX	Personal Services - Employee Benefits	0.00	3,265.41
	221X		Improvement of Instruction Services		
		2XX	Personal Services - Employee Benefits	0.00	5,942.29
	24XX		Support Services - School Administration		
		2XX	Personal Services - Employee Benefits	0.00	7,355.15
	26XX		Operation and Maintenance of Plant Services		
		2XX	Personal Services - Employee Benefits	0.00	16.94
435	Title V, Part A, Innovative Programs				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	0.00	35.72
436	Title V, Part D, Subpart 3, Character Education				
	21XX		Support Services - Students		
		2XX	Personal Services - Employee Benefits	0.00	12.47
437	Title VI, Part B, Subpart 2, Rural Low-Income Schools				
	221X		Improvement of Instruction Services		
		2XX	Personal Services - Employee Benefits	0.00	123.50
452	Carl Perkins (Federal Vo-Ed) - Competitive				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	0.00	1,379.89
452	Goals 2000				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	4,451.22	0.00
456	IDEA, Part B, Children with Disabilities				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	0.00	11,635.52
	21XX		Support Services - Students		
		2XX	Personal Services - Employee Benefits	0.00	24,226.10
	24XX		Support Services - School Administration		
		2XX	Personal Services - Employee Benefits	0.00	7,089.36
457	IDEA Preschool				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	0.00	1,474.46



Trustees' Financial Summary

FY2002-03

Submit ID: 0400-92129630

**18 Glacier County
0400 Browning Elem**

**** Recalculated ****

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
465	Federal Miscellaneous Grants from OPI				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	8,725.11
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	0.00	126.28
471	GEAR UP				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	124.12
650	Adult Basic Education/GED Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	1,059.12	1,065.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	1,219.66	1,452.46
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	12,798.98	14,564.11
820	Civic Services				
	33XX	Community Services			
		2XX	Personal Services - Employee Benefits	319.47	230.52
840	Custody and Child Care Services				
	33XX	Community Services			
		2XX	Personal Services - Employee Benefits	5,796.99	6,550.22
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	49,642.27	36,983.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,369,101.90</u>	<u>1,396,772.80</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0400-92129630

**18 Glacier County
0400 Browning Elem**

**** Recalculated ****

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					516,946.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,350,364.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,396,772.80	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					470,537.82	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0400-92129630

**18 Glacier County
0400 Browning Elem**

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
002 Title II Eisenhower Math/Sci	
4650 Federal Miscellaneous Grants from OPI	24,430.17
003 IDEA, Part B, Children w/Disabilities	
1900 Other Revenue from Local Sources	100.00
4560 IDEA, Part B, Children with Disabilities	345,959.00
003 Subtotal	346,059.00
100 Child Care Center	
1945 Fees - Users/Resale of Supplies	30,228.09
4556 Adult/Child Care Program - 10.558	1,634.43
100 Subtotal	31,862.52
111 Reading Excellence	
4650 Federal Miscellaneous Grants from OPI	231,278.50
113 Title I, Part A, Improvement Grants	
4220 Title I, Part A, Improvement Grants	49,947.78
150 Indirect Costs	
1900 Other Revenue from Local Sources	0.08
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	285.32
150 Subtotal	285.40
192 Class Size Reduction	
4650 Federal Miscellaneous Grants from OPI	25,615.83
203 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	24,550.00
233 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	27,970.00
301 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	1,164,965.08
302 Title I Accountability Grant	
4210 Title I, Part A, Accountability	37,677.42
303 Title I, Part B, Subpart 3, Even Start	
4240 Title I, Part B, Subpart 3, Even Start	93,177.51
428 Title I, Part F, Comprehensive School Reform	
4280 Title I, Part F, Comprehensive School Reform	50,000.00
430 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	356,710.22



Trustees' Financial Summary

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**18 Glacier County
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**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
431 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	54,776.00
433 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	31,269.44
434 21st Century Comm Learning	
4340 Title IV, Part B, 21st Century Community Learning Centers	512,185.98
533 Title VII, Indian Education	
4130 Title VII Indian Education	415,228.00
603 GEAR UP	
4710 GEAR UP	27,160.64
613 IDEA-Preschool Section 619	
4570 IDEA Preschool	17,006.00
662 Gear Up	
4700 Federal Miscellaneous Grants from other State Agencies	6,436.25
663 Johnson O'Malley (JOM)	
1900 Other Revenue from Local Sources	280.00
4700 Federal Miscellaneous Grants from other State Agencies	20,888.70
663 Subtotal	21,168.70
702 HB 528	
1900 Other Revenue from Local Sources	13,831.00
780 Contributions	
1900 Other Revenue from Local Sources	1,189.52
781 Leighton Gift to Babb Elementary	
1900 Other Revenue from Local Sources	50,209.51
782 Employee Funds	
1900 Other Revenue from Local Sources	168.07
803 Character Ed	
4360 Title V, Part D, Subpart 3, Character Education	57,008.10
862 Johnson O'Malley (JOM)	
4310 Title II, Part D, Educational Technology	7,973.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,680,139.70

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



Trustees' Financial Summary

FY2002-03

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18 Glacier County
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**** Recalculated ****

15 - Miscellaneous Programs Fund

PRC Program Function Object	2003 Value
002 Title II Eisenhower Math/Sci	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	2,812.50
221X Improvement of Instruction Services	
5XX Other Purchased Services	21,617.67
	24,430.17
002 Subtotal	
003 IDEA, Part B, Children w/Disabilities	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	41,850.29
2XX Personal Services - Employee Benefits	7,502.52
3XX Purchased Professional and Technical Services	351.00
5XX Other Purchased Services	3,311.47
6XX Supplies and Materials	35,396.72
21XX Support Services - Students	
1XX Personal Services - Salaries	182,375.15
2XX Personal Services - Employee Benefits	32,788.63
3XX Purchased Professional and Technical Services	10,707.00
5XX Other Purchased Services	1,894.18
6XX Supplies and Materials	10,556.92
810 Dues and Fees	329.00
24XX Support Services - School Administration	
1XX Personal Services - Salaries	3,697.93
2XX Personal Services - Employee Benefits	8.23
3XX Purchased Professional and Technical Services	225.00
5XX Other Purchased Services	937.18
6XX Supplies and Materials	1,737.78
810 Dues and Fees	104.00
62XX Resources Transferred to Other School Districts or Cooper	
930 Federal/State Grant Resources Transferred to Other Distric	12,286.00
	346,059.00
003 Subtotal	
100 Child Care Center	
840 Custody and Child Care Services	
33XX Community Services	
1XX Personal Services - Salaries	2,902.00
2XX Personal Services - Employee Benefits	34.80
4XX Purchased Property Services	1,252.96
6XX Supplies and Materials	2,577.46



Trustees' Financial Summary

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**18 Glacier County
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**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
840 Custody and Child Care Services	
100 Subtotal	6,767.22
111 Reading Excellence	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	61,914.70
2XX Personal Services - Employee Benefits	10,829.70
6XX Supplies and Materials	74,215.28
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	300.00
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	10,311.64
2XX Personal Services - Employee Benefits	3.60
3XX Purchased Professional and Technical Services	1,810.61
5XX Other Purchased Services	71,892.97
111 Subtotal	231,278.50
113 Title I, Part A, Improvement Grants	
422 Title I, Part A, Improvement Grants	
1XXX Instruction	
1XX Personal Services - Salaries	20,426.80
2XX Personal Services - Employee Benefits	89.72
3XX Purchased Professional and Technical Services	19,295.00
6XX Supplies and Materials	10,011.26
21XX Support Services - Students	
1XX Personal Services - Salaries	125.00
113 Subtotal	49,947.78
150 Indirect Costs	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	85.50
6XX Supplies and Materials	7,816.19
221X Improvement of Instruction Services	
5XX Other Purchased Services	582.95
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	15,000.00



Trustees' Financial Summary

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**** Recalculated ****

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	
26XX Operation and Maintenance of Plant Services	
27XX Student Transportation Services	
6XX Supplies and Materials	3,000.00
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	23,861.50
456 IDEA, Part B, Children with Disabilities	
21XX Support Services - Students	
6XX Supplies and Materials	803.30
150 Subtotal	51,149.44
192 Class Size Reduction	
329 State Miscellaneous Grants	
1XXX Instruction	
1XX Personal Services - Salaries	11,343.40
2XX Personal Services - Employee Benefits	6,700.26
221X Improvement of Instruction Services	
5XX Other Purchased Services	6,117.21
6XX Supplies and Materials	1,454.96
192 Subtotal	25,615.83
203 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	22,930.85
222X Educational Media Services	
6XX Supplies and Materials	1,619.15
203 Subtotal	24,550.00
233 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
6XX Supplies and Materials	21,295.00
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	792.00
2XX Personal Services - Employee Benefits	3.49



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
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
221X Improvement of Instruction Services	
5XX Other Purchased Services	262.00
222X Educational Media Services	
6XX Supplies and Materials	5,617.51
	<hr/>
233 Subtotal	27,970.00
301 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	834,178.42
2XX Personal Services - Employee Benefits	162,810.89
3XX Purchased Professional and Technical Services	3,200.00
6XX Supplies and Materials	760.03
21XX Support Services - Students	
1XX Personal Services - Salaries	70,424.53
2XX Personal Services - Employee Benefits	18,128.57
5XX Other Purchased Services	302.96
6XX Supplies and Materials	18,912.46
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	5,580.61
2XX Personal Services - Employee Benefits	2.45
5XX Other Purchased Services	46,904.71
24XX Support Services - School Administration	
3XX Purchased Professional and Technical Services	3,759.45
	<hr/>
301 Subtotal	1,164,965.08
302 Title I Accountability Grant	
421 Title I, Part A, Accountability	
221X Improvement of Instruction Services	
5XX Other Purchased Services	32,677.42
6XX Supplies and Materials	5,000.00
	<hr/>
302 Subtotal	37,677.42
303 Title I, Part B, Subpart 3, Even Start	
424 Title I, Part B, Subpart 3, Even Start	
1XXX Instruction	
1XX Personal Services - Salaries	63,752.54



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
424 Title I, Part B, Subpart 3, Even Start	
1XXX Instruction	
2XX Personal Services - Employee Benefits	22,637.52
5XX Other Purchased Services	41.05
6XX Supplies and Materials	395.72
21XX Support Services - Students	
6XX Supplies and Materials	332.59
221X Improvement of Instruction Services	
5XX Other Purchased Services	3,732.56
24XX Support Services - School Administration	
6XX Supplies and Materials	2,053.27
434 Title IV, Part B, 21st Century Community Learning Center	
24XX Support Services - School Administration	
5XX Other Purchased Services	232.26
	93,177.51
303 Subtotal	
428 Title I, Part F, Comprehensive School Reform	
428 Title I, Part F, Comprehensive School Reform	
1XXX Instruction	
6XX Supplies and Materials	13,564.07
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	11,637.79
2XX Personal Services - Employee Benefits	6.24
5XX Other Purchased Services	24,791.90
	50,000.00
428 Subtotal	
430 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	208,411.85
2XX Personal Services - Employee Benefits	45,570.06
6XX Supplies and Materials	8,500.00
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	3,541.17
2XX Personal Services - Employee Benefits	105.02
3XX Purchased Professional and Technical Services	25,218.00
5XX Other Purchased Services	64,897.51
6XX Supplies and Materials	40.84



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
430 Title II, Part A, Teacher & Principal Training & Recruiting	
23XX Support Services - General Administration	
5XX Other Purchased Services	425.77
	356,710.22
430 Subtotal	
431 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	29,621.53
222X Educational Media Services	
6XX Supplies and Materials	25,154.37
	54,775.90
431 Subtotal	
433 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
6XX Supplies and Materials	10,713.95
21XX Support Services - Students	
1XX Personal Services - Salaries	5,594.40
2XX Personal Services - Employee Benefits	2,476.25
3XX Purchased Professional and Technical Services	6,800.00
5XX Other Purchased Services	158.50
6XX Supplies and Materials	30.73
221X Improvement of Instruction Services	
5XX Other Purchased Services	5,495.61
	31,269.44
433 Subtotal	
434 21st Century Comm Learning	
434 Title IV, Part B, 21st Century Community Learning Center	
1XXX Instruction	
1XX Personal Services - Salaries	179,655.96
2XX Personal Services - Employee Benefits	13,987.92
3XX Purchased Professional and Technical Services	13,692.85
5XX Other Purchased Services	20,419.61
6XX Supplies and Materials	69,542.35
21XX Support Services - Students	
1XX Personal Services - Salaries	15,045.12
2XX Personal Services - Employee Benefits	11,162.31



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
434 Title IV, Part B, 21st Century Community Learning Center	
21XX Support Services - Students	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	57,596.66
2XX Personal Services - Employee Benefits	13,191.08
3XX Purchased Professional and Technical Services	19,184.41
5XX Other Purchased Services	4,837.76
6XX Supplies and Materials	10,649.95
24XX Support Services - School Administration	
1XX Personal Services - Salaries	69,241.44
2XX Personal Services - Employee Benefits	13,858.31
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	114.16
2XX Personal Services - Employee Benefits	6.19
434 Subtotal	512,186.08
533 Title VII, Indian Education	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	163,685.48
2XX Personal Services - Employee Benefits	53,182.72
5XX Other Purchased Services	4,495.33
6XX Supplies and Materials	2,962.74
21XX Support Services - Students	
1XX Personal Services - Salaries	55,384.43
2XX Personal Services - Employee Benefits	15,507.35
3XX Purchased Professional and Technical Services	41,827.24
5XX Other Purchased Services	13,541.99
6XX Supplies and Materials	4,203.49
221X Improvement of Instruction Services	
5XX Other Purchased Services	3,800.00
23XX Support Services - General Administration	
5XX Other Purchased Services	8,256.06
6XX Supplies and Materials	228.00
24XX Support Services - School Administration	
3XX Purchased Professional and Technical Services	57.00
5XX Other Purchased Services	30,599.31
6XX Supplies and Materials	6,708.87
810 Dues and Fees	20.00



Trustees' Financial Summary

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**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
710 School Sponsored Extracurricular Activities	
34XX Extracurricular - Activities	
5XX Other Purchased Services	9,534.06
6XX Supplies and Materials	1,233.93
	415,228.00
533 Subtotal	
603 GEAR UP	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	800.00
2XX Personal Services - Employee Benefits	3.53
3XX Purchased Professional and Technical Services	200.00
5XX Other Purchased Services	15,998.48
6XX Supplies and Materials	10,037.48
221X Improvement of Instruction Services	
5XX Other Purchased Services	121.15
	27,160.64
603 Subtotal	
613 IDEA-Preschool Section 619	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	15,495.55
2XX Personal Services - Employee Benefits	1,510.45
	17,006.00
613 Subtotal	
662 Gear Up	
471 GEAR UP	
1XXX Instruction	
6XX Supplies and Materials	6,436.25
663 Johnson O'Malley (JOM)	
414 Federal Johnson O'Malley (JOM)	
1XXX Instruction	
6XX Supplies and Materials	1,954.58
21XX Support Services - Students	
1XX Personal Services - Salaries	10,050.00
2XX Personal Services - Employee Benefits	4,215.77
6XX Supplies and Materials	4,948.35



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
414 Federal Johnson O'Malley (JOM)	
663 Subtotal	21,168.70
702 HB 528	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	125.00
5XX Other Purchased Services	765.25
6XX Supplies and Materials	15,272.61
702 Subtotal	16,162.86
727 STEP	
465 Federal Miscellaneous Grants from OPI	
221X Improvement of Instruction Services	
5XX Other Purchased Services	3,227.20
803 Character Ed	
436 Title V, Part D, Subpart 3, Character Education	
21XX Support Services - Students	
1XX Personal Services - Salaries	6,983.43
2XX Personal Services - Employee Benefits	32.69
3XX Purchased Professional and Technical Services	9,879.10
5XX Other Purchased Services	24,847.56
6XX Supplies and Materials	15,265.32
803 Subtotal	57,008.10
862 Johnson O'Malley (JOM)	
414 Federal Johnson O'Malley (JOM)	
1XXX Instruction	
6XX Supplies and Materials	5,518.34
21XX Support Services - Students	
1XX Personal Services - Salaries	2,283.86
2XX Personal Services - Employee Benefits	170.86
862 Subtotal	7,973.06



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	3,659,900.40
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Schedule of Changes Worksheet

Beginning Fund Balance	198,256.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,680,139.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,659,900.40	(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)	218,496.01	(5)



Trustees' Financial Summary

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**** Recalculated ****

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 Title II Eisenhower Math/Sci	24,430.17	24430.17	.00
003 IDEA, Part B, Children w/Disabilities	346,059.00	346059.00	.00
100 Child Care Center	31,862.52	6767.22	25095.30
111 Reading Excellence	231,278.50	231278.50	.00
113 Title I, Part A, Improvement Grants	49,947.78	49947.78	.00
150 Indirect Costs	285.40	51149.44	-50864.04
192 Class Size Reduction	25,615.83	25615.83	.00
203 Title V, Part A, Innovative Programs	24,550.00	24550.00	.00
233 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	27,970.00	27970.00	.00
301 Title I, Part A, Improving Basic Programs	1,164,965.08	1164965.08	.00
302 Title I Accountability Grant	37,677.42	37677.42	.00
303 Title I, Part B, Subpart 3, Even Start	93,177.51	93177.51	.00
428 Title I, Part F, Comprehensive School Reform	50,000.00	50000.00	.00
430 Title II, Part A, Teacher/Principal Train/Recruit	356,710.22	356710.22	.00
431 Title II, Part D, Ed Technology	54,776.00	54775.90	.10
433 Title IV, Part A, Safe & Drug-Free	31,269.44	31269.44	.00
434 21st Century Comm Learning	512,185.98	512186.08	-.10
533 Title VII, Indian Education	415,228.00	415228.00	.00
550 Heritage Project	0.00	0.00	.00
603 GEAR UP	27,160.64	27160.64	.00
613 IDEA-Preschool Section 619	17,006.00	17006.00	.00
662 Gear Up	6,436.25	6436.25	.00
663 Johnson O'Malley (JOM)	21,168.70	21168.70	.00
702 HB 528	13,831.00	16162.86	-2331.86
727 STEP	0.00	3227.20	-3227.20
780 Contributions	1,189.52	0.00	1189.52
781 Leighton Gift to Babb Elementary	50,209.51	0.00	50209.51
782 Employee Funds	168.07	0.00	168.07
803 Character Ed	57,008.10	57008.10	.00
862 Johnson O'Malley (JOM)	7,973.06	7973.06	.00
Total	3,680,139.70	3,659,900.40	20,239.30



Trustees' Financial Summary

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**18 Glacier County
0400 Browning Elem**

**** Recalculated ****

17 - Adult Education Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	4,499.04	233.75
1190 Penalties and Interest on Taxes	14.84	27.42
1510 Interest Earnings	1,429.01	1,729.13
3440 State HB20/SB417 Prop Tax Reimb	380.31	0.00
3460 Montana Oil and Gas Tax	308.74	597.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,631.94	2,588.02

Schedule of Changes Worksheet

Beginning Fund Balance	43,146.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,588.02	(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)	45,734.42	(5)



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**** Recalculated ****

20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	934.74
1910 Rentals	14,907.50	19,954.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>14,907.50</u>	<u>20,889.26</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		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	20,795.97
2XX Personal Services - Employee Benefits	0.00	712.24
3XX Purchased Professional and Technical Services	0.00	1,525.00
4XX Purchased Property Services	4,390.33	6,712.01
6XX Supplies and Materials	0.00	2,861.21
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>4,390.33</u>	<u>32,606.43</u>

Schedule of Changes Worksheet

Beginning Fund Balance	19,352.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,889.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	32,606.43	(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)	7,635.00	(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	0.00	42.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	42.08

Schedule of Changes Worksheet

Beginning Fund Balance	1,059.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	42.08	(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)	1,102.00	(5)



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**** Recalculated ****

26 - Impact Aid Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	576,479.21	424,632.34
1900 Other Revenue from Local Sources	772.98	3,434.75
4820 Federal Impact Aid - Title VIII	4,714,833.41	4,837,891.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,292,085.60	5,265,959.05

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	1,504,347.43	178,029.82
2XX Personal Services - Employee Benefits	224,419.38	3,395.80
3XX Purchased Professional and Technical Services	3,000.00	13,720.00
4XX Purchased Property Services	559.51	2,120.17
5XX Other Purchased Services	20,057.52	36,310.33
6XX Supplies and Materials	146,868.99	389,683.13
7XX Property and Equipment Acquisition	0.00	14,865.28
21XX Support Services - Students		
1XX Personal Services - Salaries	124,865.20	33,230.00
2XX Personal Services - Employee Benefits	30,155.75	21,231.57
3XX Purchased Professional and Technical Services	32,754.67	13,125.97
5XX Other Purchased Services	1,572.84	1,051.88
6XX Supplies and Materials	2,747.28	6,755.79
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	13,767.09	24,376.92
2XX Personal Services - Employee Benefits	4,675.54	4,391.93
5XX Other Purchased Services	32,049.42	973.38
6XX Supplies and Materials	0.00	5,403.07
222X Educational Media Services		
1XX Personal Services - Salaries	174,403.76	93,820.14
2XX Personal Services - Employee Benefits	22,279.34	14,096.94
3XX Purchased Professional and Technical Services	9,939.35	4,126.58
4XX Purchased Property Services	5,326.98	8,827.42
5XX Other Purchased Services	2,950.87	1,961.54
6XX Supplies and Materials	208,629.16	222,595.77
7XX Property and Equipment Acquisition	0.00	7,301.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	38,916.52	156,485.00
2XX Personal Services - Employee Benefits	5,343.79	22,366.60
3XX Purchased Professional and Technical Services	10,078.24	51,516.94



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**** Recalculated ****

26 - Impact Aid Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		5XX	Other Purchased Services	26,181.75	214,795.94
		6XX	Supplies and Materials	5,706.62	27,175.30
		810	Dues and Fees	10,100.11	18,442.80
		820	Judgements Against the School District	0.00	1,754.38
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	313,632.91	518,895.83
		2XX	Personal Services - Employee Benefits	49,325.11	100,180.30
		3XX	Purchased Professional and Technical Services	864.00	3,032.20
		4XX	Purchased Property Services	606.00	0.00
		5XX	Other Purchased Services	5,022.32	67,208.74
		6XX	Supplies and Materials	3,314.40	63,563.09
		810	Dues and Fees	0.00	710.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	64,092.31	173,744.95
		2XX	Personal Services - Employee Benefits	20,819.93	52,995.72
		3XX	Purchased Professional and Technical Services	6,000.00	5,606.05
		4XX	Purchased Property Services	415.55	550.30
		5XX	Other Purchased Services	7,656.74	10,015.98
		6XX	Supplies and Materials	3,285.67	9,543.24
		7XX	Property and Equipment Acquisition	8,700.00	1,738.46
		810	Dues and Fees	0.00	757.75
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	491,835.37	615,885.41
		2XX	Personal Services - Employee Benefits	119,098.54	210,942.95
		3XX	Purchased Professional and Technical Services	46,963.07	64,811.36
		4XX	Purchased Property Services	47,922.71	333,439.44
		5XX	Other Purchased Services	6,794.57	13,405.56
		6XX	Supplies and Materials	50,309.82	159,023.47
		7XX	Property and Equipment Acquisition	24,594.00	29,938.13
		810	Dues and Fees	245.00	87.50
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	38,927.78	0.00
	28XX	Support Services - Central			
		1XX	Personal Services - Salaries	0.00	84,967.54
		2XX	Personal Services - Employee Benefits	0.00	14,984.53
		3XX	Purchased Professional and Technical Services	1,007.40	10,264.76
		5XX	Other Purchased Services	9,494.35	27,125.12
		6XX	Supplies and Materials	255.55	4,405.25
	4XXX	Facilities Acquisition and Construction Services			
		3XX	Purchased Professional and Technical Services	329,821.23	222,803.02



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26 - Impact Aid Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	4XXX	Facilities Acquisition and Construction Services			
		6XX	Supplies and Materials	154,965.25	0.00
		7XX	Property and Equipment Acquisition	2,161,868.88	1,106,014.81
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	925.27
		2XX	Personal Services - Employee Benefits	0.00	2.64
		5XX	Other Purchased Services	0.00	4,019.87
		6XX	Supplies and Materials	0.00	8,463.75
	21XX	Support Services - Students			
		3XX	Purchased Professional and Technical Services	0.00	21,338.39
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	0.00	23,955.27
		2XX	Personal Services - Employee Benefits	0.00	15,130.84
		3XX	Purchased Professional and Technical Services	0.00	1,319.95
		4XX	Purchased Property Services	0.00	9,729.55
		6XX	Supplies and Materials	0.00	5,797.82
		810	Dues and Fees	0.00	297.50
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	0.00	4,266.18
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	78,029.00	0.00
650	Adult Basic Education/GED Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	5,243.53	6,856.66
		2XX	Personal Services - Employee Benefits	1,895.13	2,815.57
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	0.00	9,740.24
		2XX	Personal Services - Employee Benefits	0.00	38.98
		5XX	Other Purchased Services	685.26	24,553.33
		6XX	Supplies and Materials	0.00	1,236.42
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	0.00	8,202.69
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	7,408.53	106,716.33
		2XX	Personal Services - Employee Benefits	32.65	10,403.78



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26 - Impact Aid Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		5XX	Other Purchased Services	25,182.71	16,388.91
		6XX	Supplies and Materials	10,110.37	17,525.71
820	Civic Services				
	33XX	Community Services			
		1XX	Personal Services - Salaries	0.00	534.68
840	Custody and Child Care Services				
	33XX	Community Services			
		3XX	Purchased Professional and Technical Services	0.00	64,156.66
		8XX	Other Expenditures	49,672.62	0.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	275,958.69	45,333.18
		2XX	Personal Services - Employee Benefits	99,506.28	10,588.38
		3XX	Purchased Professional and Technical Services	0.00	3,230.91
		4XX	Purchased Property Services	0.00	1,161.80
		5XX	Other Purchased Services	0.00	5,441.19
		6XX	Supplies and Materials	0.00	276,334.90
920	Enterprise or Internal Service Programs				
	32XX	Enterprise Services			
		4XX	Purchased Property Services	16,654.37	0.00
		6XX	Supplies and Materials	34,445.64	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>7,234,360.35</u>	<u>6,207,080.20</u>



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26 - Impact Aid Fund

Schedule of Changes Worksheet

Beginning Fund Balance					11,234,490.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,265,959.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,207,080.20	(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)					10,293,369.37	(5)



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28 - Technology Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	0.00	54.71
3281	State Technology Aid	1,313.85	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,313.85	54.71

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	0.00	1,378.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,378.08

Schedule of Changes Worksheet

Beginning Fund Balance				1,378.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				54.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,378.08	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				54.71	(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	536.81
3282 State Flexibility Fund Allocation	0.00	42,128.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	42,665.25

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		
3XX Purchased Professional and Technical Services	0.00	916.86
6XX Supplies and Materials	0.00	40.80
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	947.30
2XX Personal Services - Employee Benefits	0.00	6.51
5XX Other Purchased Services	0.00	6,312.22
6XX Supplies and Materials	0.00	582.81
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	0.00	5,900.00
7XX Property and Equipment Acquisition	0.00	13,469.49
280 Special Education - Local and State		
1XXX Instruction		
6XX Supplies and Materials	0.00	4,733.00
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	0.00	9,093.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	42,002.46



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29 - Flexibility Fund

Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					42,665.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					42,002.46	(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)					662.79	(5)



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60 - Building Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	1,686.51	905.32
1910	Rentals	1,500.00	0.00
5200	Sale or Compensation for Loss of Assets	0.00	2,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,186.51</u>	<u>2,905.32</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		
1XX	Personal Services - Salaries	25,934.11	4,708.80
2XX	Personal Services - Employee Benefits	1,026.04	798.28
3XX	Purchased Professional and Technical Services	0.00	3,999.00
6XX	Supplies and Materials	0.00	4,335.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>26,960.15</u>	<u>13,841.08</u>

Schedule of Changes Worksheet

Beginning Fund Balance				23,978.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				2,905.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				13,841.08	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				13,042.99	(5)



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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	111,028.31	111,174.75
1130	Tax Title and Property Sales	52.95	0.00
1190	Penalties and Interest on Taxes	604.33	927.53
1510	Interest Earnings	38,689.34	0.00
1900	Other Revenue from Local Sources	0.00	67.00
3440	State HB20/SB417 Prop Tax Reimb	1,112.33	900.56
3444	State School Block Grant	21,568.90	21,020.56
3460	Montana Oil and Gas Tax	6,150.39	95.63
1510	Interest Earnings	0.00	10,585.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>179,206.55</u>	<u>144,771.41</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	9,200.00
4XXX	Facilities Acquisition and Construction Services		
6XX	Supplies and Materials	9,616.75	93,816.68
7XX	Property and Equipment Acquisition	183,051.86	776,699.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>192,668.61</u>	<u>879,716.27</u>



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**** Recalculated ****

61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance						734,944.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						144,771.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						879,716.27	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	208,516.00	286,789.00
XX	XXX 4XXX	710 Land	0.00	137,752.00
XX	XXX 4XXX	715 Land Improvements	0.00	147,142.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	3,659,996.00	1,784,965.68
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	161,938.66
b. Related Services Block Grant Entitlement	53975.09
c. Total Entitlements Subject to Reversion	215,913.75

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	287,165.29
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	927,560.61
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
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Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

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

Trustees' Financial Summary

FY2002-03

Submit ID: 0400-92129630

18 Glacier County 0400 Browning Elem

**** Recalculated ****

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	572,941.61	0.00	0.00	925.27
280	1XXX	2XX	163,359.55	0.00	0.00	2.64
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	4,019.87
280	1XXX	6XX	0.00	0.00	0.00	8,463.75
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	7,250.49	0.00	0.00	0.00
280	21XX	2XX	5,078.90	0.00	0.00	0.00
280	21XX	3XX	28,182.50	0.00	0.00	21,338.39
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	60,064.21	0.00	0.00	23,955.27
280	24XX	2XX	0.00	0.00	0.00	15,130.84
280	24XX	3XX	0.00	0.00	0.00	1,319.95
280	24XX	4XX	0.00	0.00	0.00	9,729.55
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	5,797.82
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00
Totals			836,877.26	0.00	0.00	90,683.35 927,560.61



Trustees' Financial Summary

FY2002-03

Submit ID: 0400-92129630

18 Glacier County
0400 Browning Elem

**** Recalculated ****

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.