



Trustees' Financial Summary

FY2002-03

Submit ID: 0402-2474306

**18 Glacier County
0402 Cut Bank Elem**

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

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

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

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

Certification

Business Manager/Clerk Scott Laird

Phone #: (406) 873-2229

(Signature)

(Date)

Chair, Board of Trustees Mike Koepke

(Signature)

(Date)

County Superintendent Jetta Johnson

(Signature)

(Date)

Software

Accounting Package: Computer Software Associates

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

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

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



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PRC	Title	Project Type	Project Number	CFDA #
001	IDEA-B (Trans from Coop)	FEDERAL	X	84.027A
003	CBEFAA Director	LOCAL		
280	Special Education Block Grant	STATE	State	
288	DARTS Grant	FEDERAL	1804021502MG	84.281
413	Title VII, Indian Education	FEDERAL	S060A020820	84.060
420	Title I, Part A, Improvement Grants	FEDERAL	1804023103	84.010A
430	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1804021403	84.367
431	Title II, Part D, Ed Technology	FEDERAL	1804026003	84.318
433	Title IV, Part A, Safe & Drug-Free	FEDERAL	1804021603	84.186A
435	Title V, Part A, Innovative Programs	FEDERAL	1804023903	84.298
520	Title I, Part A, Improving Basic Programs	FEDERAL	1804023103	84.010A

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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)	205,894.85	208,225.11	401,582.49	127.10
02	Taxes Receivable - Real and Personal (120-149)	88,354.37	1,194.78	2,730.90	
03	Taxes Receivable - Protested (150-159)	67,383.76	1,134.53	2,070.99	
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	361,632.98	210,554.42	406,384.38	127.10
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	155,738.13	2,329.31	4,801.89	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	155,738.13	2,329.31	4,801.89	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	205,894.85	208,225.11	401,582.49	127.10
52	TOTAL FUND BALANCE/EQUITY	205,894.85	208,225.11	401,582.49	127.10
53	TOTAL LIABILITIES AND FUND BALANCE	361,632.98	210,554.42	406,384.38	127.10

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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	298.17	224,444.45		
02	Taxes Receivable - Real and Personal (120-149)	6.58			
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	304.75	224,444.45		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	6.58			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	6.58			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	298.17	224,444.45		
52	TOTAL FUND BALANCE/EQUITY	298.17	224,444.45		
53	TOTAL LIABILITIES AND FUND BALANCE	304.75	224,444.45		

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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)				1,994.49
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				1,994.49
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)				1,994.49
52	TOTAL FUND BALANCE/EQUITY				1,994.49
53	TOTAL LIABILITIES AND FUND BALANCE				1,994.49

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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)			443,174.17	
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			443,174.17	
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)			443,174.17	
52	TOTAL FUND BALANCE/EQUITY			443,174.17	
53	TOTAL LIABILITIES AND FUND BALANCE			443,174.17	

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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)	10,636.75	18,913.10	505.17	
02	Taxes Receivable - Real and Personal (120-149)			336.59	
03	Taxes Receivable - Protested (150-159)			261.57	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	10,636.75	18,913.10	1,103.33	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			598.16	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			598.16	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	10,636.75	18,913.10	505.17	
52	TOTAL FUND BALANCE/EQUITY	10,636.75	18,913.10	505.17	
53	TOTAL LIABILITIES AND FUND BALANCE	10,636.75	18,913.10	1,103.33	

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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)		181,308.01		
02	Taxes Receivable - Real and Personal (120-149)		8,809.03		
03	Taxes Receivable - Protested (150-159)		8,387.13		
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		198,504.17		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		17,196.16		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		17,196.16		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		181,308.01		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY		181,308.01		
53	TOTAL LIABILITIES AND FUND BALANCE		198,504.17		

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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)			399,983.99	
11	Buildings and Building Improvements (331 & 332)			849,857.58	
12	Machinery and Equipment (341 & 342)			702,432.28	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				2,499.66
15	Amounts to be Provided (404-406)				112,339.62
20	TOTAL ASSETS AND OTHER DEBITS			1,952,273.85	114,839.28
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)				114,839.28
35	TOTAL LIABILITIES				114,839.28
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			1,952,273.85	
52	TOTAL FUND BALANCE/EQUITY			1,952,273.85	
53	TOTAL LIABILITIES AND FUND BALANCE			1,952,273.85	114,839.28



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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	983,719.57	1,010,185.82
1130	Tax Title and Property Sales	179.30	296.87
1190	Penalties and Interest on Taxes	2,646.08	6,135.36
1510	Interest Earnings	9,522.08	11,537.31
1900	Other Revenue from Local Sources	2,755.09	2,837.90
3110	Direct State Aid	1,258,515.08	1,293,217.29
3115	State Spec Ed Allowable Cost Pymt to Districts	137,470.23	144,463.62
3120	State Guaranteed Tax Base Aid	253,850.93	296,891.00
3440	State HB20/SB417 Prop Tax Reimb	42,168.72	30,410.64
3444	State School Block Grant	208,187.25	202,894.59
3460	Montana Oil and Gas Tax	191,212.03	141,685.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,090,226.36	3,140,555.83

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	1,425,233.00	1,419,193.59
2XX	Personal Services - Employee Benefits	259,657.21	243,764.33
3XX	Purchased Professional and Technical Services	0.00	1,000.00
4XX	Purchased Property Services	232.00	3,020.57
5XX	Other Purchased Services	2,706.56	2,926.11
6XX	Supplies and Materials	44,143.15	46,404.65
810	Dues and Fees	558.00	2,154.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	9,653.32	10,030.36
5XX	Other Purchased Services	25.55	25.20
6XX	Supplies and Materials	466.90	440.64
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	95,729.46	101,639.18
5XX	Other Purchased Services	0.00	202.06
6XX	Supplies and Materials	2,224.42	2,264.23
810	Dues and Fees	0.00	140.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	93,456.00	76,691.00
4XX	Purchased Property Services	5.95	0.00
6XX	Supplies and Materials	10,196.66	11,519.46
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	40,875.81	41,297.36



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01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		2XX	Personal Services - Employee Benefits	43,440.06	58,981.85
		3XX	Purchased Professional and Technical Services	368.83	529.50
		4XX	Purchased Property Services	884.05	1,758.28
		5XX	Other Purchased Services	42,971.77	38,810.85
		6XX	Supplies and Materials	20,744.77	28,064.69
		810	Dues and Fees	7,459.52	7,990.56
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	202,166.77	211,857.37
		4XX	Purchased Property Services	9,450.82	8,127.00
		5XX	Other Purchased Services	2,065.97	1,454.86
		6XX	Supplies and Materials	23,884.90	26,916.85
		810	Dues and Fees	3,428.70	1,728.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	43,933.63	43,947.54
		3XX	Purchased Professional and Technical Services	1,118.48	2,300.00
		5XX	Other Purchased Services	821.87	387.20
		6XX	Supplies and Materials	4,140.79	1,230.48
		810	Dues and Fees	5,732.47	11,930.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	122,519.95	135,012.95
		2XX	Personal Services - Employee Benefits	25,566.78	30,070.00
		3XX	Purchased Professional and Technical Services	3,151.80	5,105.00
		4XX	Purchased Property Services	122,532.12	115,941.23
		5XX	Other Purchased Services	739.20	42.15
		6XX	Supplies and Materials	16,589.87	36,283.31
		810	Dues and Fees	433.00	78.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	236,960.98	270,984.57
		2XX	Personal Services - Employee Benefits	54,469.79	51,730.00
		3XX	Purchased Professional and Technical Services	282.20	292.40
		5XX	Other Purchased Services	578.54	333.92
		6XX	Supplies and Materials	5,103.95	3,311.99
		810	Dues and Fees	345.00	565.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	8,435.66	8,925.84
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	23,884.50



Trustees' Financial Summary

FY2002-03

Submit ID: 0402-2474306

18 Glacier County 0402 Cut Bank Elem

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		6XX	Supplies and Materials	0.00	2,380.45
3XX	Undistributed Vocational Education Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	23,148.34	0.00
		6XX	Supplies and Materials	2,010.33	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	4,645.78	3,154.42
		5XX	Other Purchased Services	1,369.14	511.90
		6XX	Supplies and Materials	2,312.97	1,307.98
		810	Dues and Fees	150.00	1,242.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	34,394.22	36,527.29
		3XX	Purchased Professional and Technical Services	1,298.75	1,470.00
		4XX	Purchased Property Services	398.10	408.32
		5XX	Other Purchased Services	419.52	535.92
		6XX	Supplies and Materials	4,030.73	4,430.47
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	64,895.00	18,617.33
		6XX	Supplies and Materials	0.00	45,100.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,134,559.11</u>	<u>3,206,974.71</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0402-2474306

**18 Glacier County
0402 Cut Bank Elem**

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance						272,313.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,140,555.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,206,974.71	(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)						205,894.85	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0402-2474306

18 Glacier County 0402 Cut Bank Elem

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	16,588.81	16,765.39
1130	Tax Title and Property Sales	0.79	1.80
1190	Penalties and Interest on Taxes	23.61	57.37
1510	Interest Earnings	11,231.09	8,432.28
1900	Other Revenue from Local Sources	4,348.61	2,197.41
2220	County On-Schedule Trans Reimb	51,661.05	45,395.10
3210	State On-Schedule Trans Reimb	51,661.04	45,395.10
3440	State HB20/SB417 Prop Tax Reimb	717.78	508.90
3444	State School Block Grant	483.00	470.72
3460	Montana Oil and Gas Tax	6,152.99	4,151.70

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

142,868.77 123,375.77

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	12,820.02	13,183.92
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	95,754.72	91,052.00
2XX	Personal Services - Employee Benefits	14,760.00	12,740.00
3XX	Purchased Professional and Technical Services	733.05	322.50
4XX	Purchased Property Services	8,393.57	9,324.12
5XX	Other Purchased Services	4,897.57	12,040.60
6XX	Supplies and Materials	19,385.31	14,384.54

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

156,744.24 153,047.68



Trustees' Financial Summary

FY2002-03

Submit ID: 0402-2474306

**18 Glacier County
0402 Cut Bank Elem**

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					237,897.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					123,375.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					153,047.68	(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)					208,225.11	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0402-2474306

18 Glacier County
0402 Cut Bank Elem

11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	29,321.19	31,342.55
1130	Tax Title and Property Sales	6.26	9.76
1190	Penalties and Interest on Taxes	76.51	192.26
1510	Interest Earnings	15,421.15	14,484.67
3440	State HB20/SB417 Prop Tax Reimb	1,271.62	949.44
3444	State School Block Grant	6,790.07	6,617.45
3460	Montana Oil and Gas Tax	4,193.75	4,301.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>57,080.55</u>	<u>57,898.12</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		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	1,230.00	30,613.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>1,230.00</u>	<u>30,613.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				374,297.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				57,898.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				30,613.00	(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)				401,582.49	(5)



Trustees' Financial Summary

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**18 Glacier County
0402 Cut Bank Elem**

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	105.64
1621 Lunch Sales	0.00	65,316.40
1634 Daily Ala Carte Sales	69,446.95	0.00
1900 Other Revenue from Local Sources	0.00	6,256.00
3220 State Food Services Match	1,197.32	0.00
4550 Federal Child Nutrition	76,753.53	71,913.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	147,397.80	143,591.48

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	52,846.85	101,430.21
4XX Purchased Property Services	1,237.57	1,033.97
5XX Other Purchased Services	695.00	1,050.75
6XX Supplies and Materials	86,365.68	48,439.93
810 Dues and Fees	106.77	383.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	141,251.87	152,338.54



Trustees' Financial Summary

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Submit ID: 0402-2474306

**18 Glacier County
0402 Cut Bank Elem**

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance					8,874.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					143,591.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					152,338.54	(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)					127.10	(5)



Trustees' Financial Summary

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18 Glacier County
0402 Cut Bank Elem

13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	0.41	0.00
1190 Penalties and Interest on Taxes	0.26	0.00
1510 Interest Earnings	0.00	16.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.67	16.39

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		
5XX Other Purchased Services	0.00	605.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	605.07

Schedule of Changes Worksheet

Beginning Fund Balance	886.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	605.07	(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)	298.17	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0402-2474306

18 Glacier County 0402 Cut Bank Elem

14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	15,148.18	9,714.28
1900	Other Revenue from Local Sources	0.00	41.65
2240	County Retirement Distribution	390,414.05	346,179.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		405,562.23	355,935.61

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	221,906.40	222,903.38
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	1,487.35	1,565.84
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	14,749.68	15,866.93
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	14,399.40	11,972.26
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	8,273.28	8,505.09
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	31,149.20	33,073.14
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	6,769.15	6,860.67
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	18,877.47	21,076.93
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	14,753.57	14,214.16
277	Federal Individuals with Disabilities Education Act (IDEA)		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	2,844.66	0.00
280	Special Education - Local and State		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	36,510.17	42,303.51
286	Federal Drug Free Grant (Title IV)		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	176.26	0.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0402-2474306

18 Glacier County 0402 Cut Bank Elem

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
288	Federal Eisenhower Professional Development Grant (Titl				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	624.01	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	3,728.62
3XX	Undistributed Vocational Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	3,566.62	0.00
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	4,061.37
431	Title II, Part D, Educational Technology				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	562.00
433	Title IV, Part A, Safe & Drug-Free Schools & Communitie				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	184.52
435	Title V, Part A, Innovative Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	124.89
456	IDEA, Part B, Children with Disabilities				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	3,551.51
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	715.81	492.44
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	5,299.35	5,702.29
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	18,141.28	18,740.68



Trustees' Financial Summary

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**18 Glacier County
0402 Cut Bank Elem**

14 - Retirement Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	400,243.66	415,490.23
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Schedule of Changes Worksheet

Beginning Fund Balance		283,999.07 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		355,935.61 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		415,490.23 (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)		224,444.45 (5)



Trustees' Financial Summary

FY2002-03

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**18 Glacier County
0402 Cut Bank Elem**

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
001 IDEA-B (Trans from Coop)	
4560 IDEA, Part B, Children with Disabilities	22,750.00
003 CBEFAA Director	
1900 Other Revenue from Local Sources	5,000.00
280 Special Education Block Grant	
5710 Special Education Resources Transferred from Other School Districts or Coope	8,925.84
413 Title VII, Indian Education	
4130 Title VII Indian Education	69,314.00
420 Title I, Part A, Improvement Grants	
4200 Title I, Part A, Improving Basic Programs	99,352.37
430 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	62,011.00
431 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	5,525.00
433 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	7,572.81
435 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	9,157.00
520 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	17,160.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	306,768.17

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

PRC Program Function Object	2003 Value
001 IDEA-B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	22,750.00
003 CBEFAA Director	
1XX Regular Education Programs - Elementary/Secondary	
33XX Community Services	
3XX Purchased Professional and Technical Services	5,000.00



Trustees' Financial Summary

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18 Glacier County 0402 Cut Bank Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
280 Special Education Block Grant	
280 Special Education - Local and State	
62XX Resources Transferred to Other School Districts or Cooper	
920 Resources Transferred to Other School Districts or Cooper	8,925.84
413 Title VII, Indian Education	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	48,757.45
2XX Personal Services - Employee Benefits	19,193.00
5XX Other Purchased Services	567.79
810 Dues and Fees	795.76
	69,314.00
413 Subtotal	
420 Title I, Part A, Improvement Grants	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	82,583.53
2XX Personal Services - Employee Benefits	9,602.00
6XX Supplies and Materials	2,898.24
221X Improvement of Instruction Services	
5XX Other Purchased Services	543.60
	95,627.37
420 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	26,016.00
5XX Other Purchased Services	3,160.17
6XX Supplies and Materials	10,971.04
810 Dues and Fees	13,835.95
221X Improvement of Instruction Services	
5XX Other Purchased Services	8,027.84
	62,011.00
430 Subtotal	



Trustees' Financial Summary

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**18 Glacier County
0402 Cut Bank Elem**

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
431 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	3,600.00
6XX Supplies and Materials	1,925.00
	5,525.00
431 Subtotal	5,525.00
433 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	1,182.00
5XX Other Purchased Services	1,480.42
6XX Supplies and Materials	1,610.39
810 Dues and Fees	3,300.00
	7,572.81
433 Subtotal	7,572.81
435 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	800.00
5XX Other Purchased Services	174.00
6XX Supplies and Materials	5,865.12
810 Dues and Fees	2,317.88
	9,157.00
435 Subtotal	9,157.00
520 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	11,426.99
2XX Personal Services - Employee Benefits	8,581.00
6XX Supplies and Materials	877.16
	20,885.15
520 Subtotal	20,885.15
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 306,768.17



Trustees' Financial Summary

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**18 Glacier County
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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						306,768.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						306,768.17	(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)						0.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 IDEA-B (Trans from Coop)	22,750.00	22750.00	.00
003 CBEFAA Director	5,000.00	5000.00	.00
280 Special Education Block Grant	8,925.84	8925.84	.00
288 DARTS Grant	0.00	0.00	.00
413 Title VII, Indian Education	69,314.00	69314.00	.00
420 Title I, Part A, Improvement Grants	99,352.37	95627.37	3725.00
430 Title II, Part A, Teacher/Principal Train/Recruit	62,011.00	62011.00	.00
431 Title II, Part D, Ed Technology	5,525.00	5525.00	.00
433 Title IV, Part A, Safe & Drug-Free	7,572.81	7572.81	.00
435 Title V, Part A, Innovative Programs	9,157.00	9157.00	.00
520 Title I, Part A, Improving Basic Programs	17,160.15	20885.15	-3725.00
Total	<u>306,768.17</u>	<u>306,768.17</u>	<u>.00</u>



Trustees' Financial Summary

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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	216.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	216.09

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	3,663.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	3,663.76

Schedule of Changes Worksheet

Beginning Fund Balance	5,442.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	216.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,663.76	(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)	1,994.49	(5)



Trustees' Financial Summary

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26 - Impact Aid Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	7,983.46	14,608.40
1900	Other Revenue from Local Sources	9,509.14	1,819.00
4820	Federal Impact Aid - Title VIII	187,870.07	131,662.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>205,362.67</u>	<u>148,090.34</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	15,000.00	5,000.00
2XX	Personal Services - Employee Benefits	14,567.14	1,204.22
4XX	Purchased Property Services	4,670.95	11,495.15
5XX	Other Purchased Services	2,634.54	2,149.38
6XX	Supplies and Materials	63,392.36	45,318.79
810	Dues and Fees	9,046.50	1,734.50
23XX	Support Services - General Administration		
3XX	Purchased Professional and Technical Services	3,780.00	0.00
5XX	Other Purchased Services	0.00	383.00
810	Dues and Fees	400.00	1,625.00
24XX	Support Services - School Administration		
6XX	Supplies and Materials	2,900.00	0.00
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	1,450.05	0.00
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	8,470.00	17,000.00
910	Food Services		
31XX	Food Services		
2XX	Personal Services - Employee Benefits	10,000.00	901.96
6XX	Supplies and Materials	13,900.07	5,303.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>150,211.61</u>	<u>92,115.72</u>



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26 - Impact Aid Fund

Schedule of Changes Worksheet

Beginning Fund Balance						387,199.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						148,090.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						92,115.72	(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)						443,174.17	(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	342.25
1900	Other Revenue from Local Sources	13,820.84	9,652.14
3281	State Technology Aid	621.51	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		14,442.35	9,994.39

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	123.00	0.00
	6XX Supplies and Materials	8,007.96	225.00
	810 Dues and Fees	692.50	13,588.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		8,823.46	13,813.13

Schedule of Changes Worksheet

Beginning Fund Balance				14,455.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				9,994.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				13,813.13	(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)				10,636.75	(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	267.65
3282 State Flexibility Fund Allocation	0.00	18,645.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	18,913.10

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,913.10	(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)	18,913.10	(5)



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50 - Debt Service Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	2,855.02	4,471.22
1130	Tax Title and Property Sales	0.61	0.00
1190	Penalties and Interest on Taxes	8.86	0.00
1510	Interest Earnings	0.00	16.42
3440	State HB20/SB417 Prop Tax Reimb	159.50	136.20
3444	State School Block Grant	806.08	785.59
3460	Montana Oil and Gas Tax	584.04	526.42

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

4,414.11 5,935.85

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Intere		
830 Special Assessments	5,100.00	5,990.31

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

5,100.00 5,990.31

Schedule of Changes Worksheet

Beginning Fund Balance		559.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5,935.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		5,990.31	(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)		505.17	(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	0.00	189,502.41
1190	Penalties and Interest on Taxes	0.00	149.86
1510	Interest Earnings	4,249.10	3,935.82
1900	Other Revenue from Local Sources	8,234.25	28,023.37
3440	State HB20/SB417 Prop Tax Reimb	0.00	5,973.75
3460	Montana Oil and Gas Tax	7,352.27	24,944.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>19,835.62</u>	<u>252,529.95</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		
	3XX Purchased Professional and Technical Services	4,274.84	42,247.17
	4XX Purchased Property Services	13,947.79	121,478.32
	6XX Supplies and Materials	6,157.98	30,626.50
	7XX Property and Equipment Acquisition	0.00	5,361.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>24,380.61</u>	<u>199,713.49</u>



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61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance					128,491.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					252,529.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					199,713.49	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					181,308.01	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	62,922.19	62,510.23
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	100,740.07
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	605.07
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	81,150.74
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	81,150.74

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	27,048.01
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	116,856.33
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	352,578.72
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

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

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	270,984.57	0.00	0.00	0.00
280	1XXX	2XX	51,730.00	0.00	0.00	17,000.00
280	1XXX	3XX	292.40	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	333.92	0.00	0.00	0.00
280	1XXX	6XX	3,311.99	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	8,925.84	0.00	0.00	0.00
Totals			335,578.72	0.00	0.00	17,000.00 352,578.72



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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.*