



# Trustees' Financial Summary

FY2002-03

Submit ID: 0403-3008681

**18 Glacier County  
0403 Cut Bank H S**

**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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<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
005	School Renovation, IDEA, Technology	FEDERAL	1804036502	84.352
281	Special Education Block Grant	STATE	X	
394	Vo Ed Family & Consumer Science	STATE	State	State
395	Vo Ed All Career & Tech Ed Programs	STATE	State	State
396	Vo Ed Business/Marketing	STATE	State	State
397	Vo Ed Tech Ed/Industrial Arts	STATE	State	State
451	Vo Ed Carl D Perkins-Basic	FEDERAL	1804038103BG	84.048A

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	84,924.16	92,544.11	354,259.41	
02	Taxes Receivable - Real and Personal (120-149)	52,516.60	2,906.15	2,775.40	
03	Taxes Receivable - Protested (150-159)	39,648.88	2,105.58	1,941.28	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>177,089.64</b>	<b>97,555.84</b>	<b>358,976.09</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	92,165.48	5,011.73	4,716.68	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>92,165.48</b>	<b>5,011.73</b>	<b>4,716.68</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	84,924.16	92,544.11	354,259.41	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>84,924.16</b>	<b>92,544.11</b>	<b>354,259.41</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>177,089.64</b>	<b>97,555.84</b>	<b>358,976.09</b>	

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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		307,916.84		17,528.08
02	Taxes Receivable - Real and Personal (120-149)				911.82
03	Taxes Receivable - Protested (150-159)				682.80
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		307,916.84		19,122.70
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				1,594.62
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				1,594.62
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		307,916.84		17,528.08
52	<b>TOTAL FUND BALANCE/EQUITY</b>		307,916.84		17,528.08
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		307,916.84		19,122.70

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON- OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,385.22			2,781.80
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>8,385.22</b>			<b>2,781.80</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	8,385.22			2,781.80
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>8,385.22</b>			<b>2,781.80</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>8,385.22</b>			<b>2,781.80</b>

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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			158,589.67	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			158,589.67	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			158,589.67	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			158,589.67	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			158,589.67	

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,929.23	10,459.28	836.21	
02	Taxes Receivable - Real and Personal (120-149)			199.79	
03	Taxes Receivable - Protested (150-159)			144.98	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>5,929.23</b>	<b>10,459.28</b>	<b>1,180.98</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			344.77	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			<b>344.77</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	5,929.23	10,459.28	836.21	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>5,929.23</b>	<b>10,459.28</b>	<b>836.21</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>5,929.23</b>	<b>10,459.28</b>	<b>1,180.98</b>	

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		164,840.10		
02	Taxes Receivable - Real and Personal (120-149)		8,724.40		
03	Taxes Receivable - Protested (150-159)		8,304.63		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		181,869.13		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		17,029.03		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		17,029.03		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		164,840.10		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		164,840.10		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		181,869.13		

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



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

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			98,921.02	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			98,921.02	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)			98,921.02	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			98,921.02	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			98,921.02	



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	215,871.70	183,982.77		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	215,871.70	183,982.77		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)	215,871.70	183,982.77		
35	<b>TOTAL LIABILITIES</b>	215,871.70	183,982.77		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	215,871.70	183,982.77		



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

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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
10	Land and Land Improvements (311-322)			226,490.88	
11	Buildings and Building Improvements (331 & 332)			5,222,853.38	
12	Machinery and Equipment (341 & 342)			456,937.87	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				3,618.01
15	Amounts to be Provided (404-406)				79,989.53
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>5,906,282.13</b>	<b>83,607.54</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				83,607.54
35	<b>TOTAL LIABILITIES</b>				<b>83,607.54</b>
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			5,906,282.13	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>5,906,282.13</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>5,906,282.13</b>	<b>83,607.54</b>



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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	601,890.14	590,218.74
1130	Tax Title and Property Sales	106.08	173.95
1190	Penalties and Interest on Taxes	1,544.85	3,619.26
1510	Interest Earnings	4,588.40	6,892.24
1900	Other Revenue from Local Sources	391.60	2,778.76
3110	Direct State Aid	793,277.27	808,386.76
3115	State Spec Ed Allowable Cost Pymt to Districts	45,988.85	45,540.97
3120	State Guaranteed Tax Base Aid	132,908.04	166,426.98
3440	State HB20/SB417 Prop Tax Reimb	29,534.72	19,623.82
3444	State School Block Grant	124,474.01	121,309.55
3460	Montana Oil and Gas Tax	125,336.54	91,613.53
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,860,040.50</b>	<b>1,856,584.56</b>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	550,332.81	584,644.27
2XX	Personal Services - Employee Benefits	120,627.23	86,091.55
4XX	Purchased Property Services	1,434.94	3,038.72
5XX	Other Purchased Services	2,279.78	1,240.73
6XX	Supplies and Materials	20,283.57	17,625.23
810	Dues and Fees	0.00	1,310.50
21XX	Support Services - Students		
1XX	Personal Services - Salaries	7,921.55	8,057.10
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	95,196.86	53,248.56
5XX	Other Purchased Services	212.30	120.72
6XX	Supplies and Materials	2,116.97	2,395.49
222X	Educational Media Services		
1XX	Personal Services - Salaries	39,895.00	41,033.00
6XX	Supplies and Materials	3,701.41	3,998.50
810	Dues and Fees	0.00	221.12
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	41,067.96	44,136.17
2XX	Personal Services - Employee Benefits	19,595.12	40,602.15
3XX	Purchased Professional and Technical Services	162.24	315.25
4XX	Purchased Property Services	1,018.88	973.00
5XX	Other Purchased Services	52,260.14	46,728.47

# Trustees' Financial Summary

FY2002-03

Submit ID: 0403-3008681

18 Glacier County

0403 Cut Bank H S

## 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			
		6XX	Supplies and Materials	10,455.91	11,854.56
		810	Dues and Fees	8,431.67	10,694.06
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	79,786.01	88,400.40
		4XX	Purchased Property Services	4,197.01	4,393.89
		5XX	Other Purchased Services	818.90	3,348.57
		6XX	Supplies and Materials	11,814.80	17,645.85
		810	Dues and Fees	2,413.65	1,031.05
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	48,965.75	51,777.69
		3XX	Purchased Professional and Technical Services	7,087.48	6,131.96
		5XX	Other Purchased Services	228.63	0.00
		6XX	Supplies and Materials	5,537.86	779.92
		810	Dues and Fees	5,940.00	7,511.99
		8XX	Other Expenditures	161.06	0.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	110,106.07	117,110.00
		2XX	Personal Services - Employee Benefits	16,370.94	17,000.00
		3XX	Purchased Professional and Technical Services	1,037.35	6,936.25
		4XX	Purchased Property Services	173,025.46	163,819.69
		5XX	Other Purchased Services	985.68	42.15
		6XX	Supplies and Materials	21,385.35	24,749.61
		810	Dues and Fees	20.00	78.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	74,736.90	71,921.65
		2XX	Personal Services - Employee Benefits	8,220.00	6,150.00
		5XX	Other Purchased Services	32.43	0.00
		6XX	Supplies and Materials	300.05	1,387.53
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	3,945.10	4,137.02
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	119,132.25
		4XX	Purchased Property Services	0.00	1,205.60
		5XX	Other Purchased Services	0.00	103.09
		6XX	Supplies and Materials	0.00	6,247.71



# Trustees' Financial Summary

FY2002-03

Submit ID: 0403-3008681

**18 Glacier County  
0403 Cut Bank H S**

## 01 - General Fund

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

PRC Program Function Object	2002 Value	2003 Value
3XX Undistributed Vocational Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	117,189.85	0.00
4XX Purchased Property Services	446.00	0.00
6XX Supplies and Materials	5,259.11	0.00
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
1XX Personal Services - Salaries	31,557.48	31,712.49
3XX Purchased Professional and Technical Services	175.00	100.00
4XX Purchased Property Services	0.00	732.00
5XX Other Purchased Services	11,985.25	13,911.57
6XX Supplies and Materials	6,451.49	6,215.49
810 Dues and Fees	6,941.40	5,172.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
1XX Personal Services - Salaries	81,663.96	82,751.19
3XX Purchased Professional and Technical Services	6,789.52	7,812.63
4XX Purchased Property Services	933.00	728.81
5XX Other Purchased Services	9,513.31	13,416.09
6XX Supplies and Materials	23,092.95	32,806.23
7XX Property and Equipment Acquisition	0.00	8,543.00
810 Dues and Fees	7,882.36	6,600.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>1,863,991.50</b>	<b>1,889,872.52</b>



# Trustees' Financial Summary

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Submit ID: 0403-3008681

18 Glacier County

0403 Cut Bank H S

## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						118,212.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,856,584.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,889,872.52	(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)						84,924.16	(5)



# Trustees' Financial Summary

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**18 Glacier County  
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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	37,783.04	28,397.47
1130 Tax Title and Property Sales	7.66	11.67
1190 Penalties and Interest on Taxes	95.55	219.24
1510 Interest Earnings	3,814.99	4,068.57
1900 Other Revenue from Local Sources	714.74	153.00
2220 County On-Schedule Trans Reimb	34,900.38	30,263.40
3210 State On-Schedule Trans Reimb	34,900.38	30,263.40
3440 State HB20/SB417 Prop Tax Reimb	1,836.36	928.29
3444 State School Block Grant	6,333.74	6,172.72
3460 Montana Oil and Gas Tax	8,230.23	4,532.66
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	128,617.07	105,010.42

### 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	12,819.94	13,183.65
27XX Student Transportation Services		
1XX Personal Services - Salaries	77,577.54	77,279.43
2XX Personal Services - Employee Benefits	8,740.00	10,740.00
3XX Purchased Professional and Technical Services	422.20	157.50
4XX Purchased Property Services	8,085.47	9,043.04
5XX Other Purchased Services	6,807.56	12,024.70
6XX Supplies and Materials	14,537.14	14,304.99
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	128,989.85	136,733.31



# Trustees' Financial Summary

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18 Glacier County

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## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					124,267.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					105,010.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					136,733.31	(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)					92,544.11	(5)



# Trustees' Financial Summary

FY2002-03

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18 Glacier County  
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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	27,911.50	29,881.94
1130	Tax Title and Property Sales	7.05	11.00
1190	Penalties and Interest on Taxes	85.98	208.05
1510	Interest Earnings	12,078.06	12,610.12
3440	State HB20/SB417 Prop Tax Reimb	1,366.27	984.48
3444	State School Block Grant	8,099.95	7,894.03
3460	Montana Oil and Gas Tax	4,869.26	3,900.84

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		54,418.07	55,490.46
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	0.00	20,408.50

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		0.00	20,408.50
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## Schedule of Changes Worksheet

Beginning Fund Balance		319,177.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		55,490.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		20,408.50	(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)		354,259.41	(5)



# Trustees' Financial Summary

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**18 Glacier County  
0403 Cut Bank H S**

## 14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	12,787.51	12,426.90
2240 County Retirement Distribution	200,567.13	166,591.02
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>213,354.64</b>	<b>179,017.92</b>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	86,999.51	89,268.45
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,182.45	1,200.31
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	14,210.07	7,932.73
222X Educational Media Services		
2XX Personal Services - Employee Benefits	5,955.14	6,112.91
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	8,043.87	8,539.25
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	11,909.69	13,169.50
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	7,309.14	7,713.61
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	16,435.57	17,446.53
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	11,580.03	11,512.75
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	11,156.01	10,714.57
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	17,747.80
3XX Undistributed Vocational Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	17,492.97	0.00



# Trustees' Financial Summary

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**18 Glacier County  
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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
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	1,297.72	2,005.12
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	4,710.60	4,724.39
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	12,190.00	12,327.91
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				210,472.77	210,415.83

### Schedule of Changes Worksheet

Beginning Fund Balance					339,314.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					179,017.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					210,415.83	(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)					307,916.84	(5)



# Trustees' Financial Summary

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**18 Glacier County  
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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>005 School Renovation, IDEA, Technology</b>	
4650 Federal Miscellaneous Grants from OPI	67,000.00
<b>281 Special Education Block Grant</b>	
5710 Special Education Resources Transferred from Other School Districts or Coope	4,137.02
<b>394 Vo Ed Family &amp; Consumer Science</b>	
3900 State Career & Technical Ed Entitlement	1,359.00
<b>395 Vo Ed All Career &amp; Tech Ed Programs</b>	
3900 State Career & Technical Ed Entitlement	308.00
<b>396 Vo Ed Business/Marketing</b>	
3900 State Career & Technical Ed Entitlement	661.00
<b>397 Vo Ed Tech Ed/Industrial Arts</b>	
3900 State Career & Technical Ed Entitlement	703.00
<b>451 Vo Ed Carl D Perkins-Basic</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	13,831.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	87,999.02

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

PRC Program Function Object	2003 Value
<b>005 School Renovation, IDEA, Technology</b>	
465 Federal Miscellaneous Grants from OPI	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	2,723.50
5XX Other Purchased Services	358.62
7XX Property and Equipment Acquisition	78,918.19
<b>005 Subtotal</b>	82,000.31
<b>281 Special Education Block Grant</b>	
280 Special Education - Local and State	
62XX Resources Transferred to Other School Districts or Cooper	
920 Resources Transferred to Other School Districts or Cooper	4,137.02
<b>394 Vo Ed Family &amp; Consumer Science</b>	
394 State Career & Technical Ed Entitlement - Family & Cons	
1XXX Instruction	
6XX Supplies and Materials	1,359.00



# 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
394 State Career & Technical Ed Entitlement - Family & Cons	
<b>394 Subtotal</b>	1,359.00
<b>395 Vo Ed All Career &amp; Tech Ed Programs</b>	
395 State Career & Technical Ed Entitlement - Technology Ed/ 1XXX Instruction	
6XX Supplies and Materials	308.00
<b>396 Vo Ed Business/Marketing</b>	
396 State Career & Technical Ed Entitlement - Office Occupati 1XXX Instruction	
6XX Supplies and Materials	390.53
810 Dues and Fees	270.47
<b>396 Subtotal</b>	661.00
<b>397 Vo Ed Tech Ed/Industrial Arts</b>	
397 State Career & Technical Ed Entitlement - Trades & Indust 1XXX Instruction	
6XX Supplies and Materials	703.00
<b>451 Vo Ed Carl D Perkins-Basic</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant 1XXX Instruction	
5XX Other Purchased Services	393.88
6XX Supplies and Materials	13,437.12
<b>451 Subtotal</b>	13,831.00



# 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						15,000.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						87,999.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						102,999.33	(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
005 School Renovation, IDEA, Technology	67,000.00	82000.31	-15000.31
281 Special Education Block Grant	4,137.02	4137.02	.00
394 Vo Ed Family & Consumer Science	1,359.00	1359.00	.00
395 Vo Ed All Career & Tech Ed Programs	308.00	308.00	.00
396 Vo Ed Business/Marketing	661.00	661.00	.00
397 Vo Ed Tech Ed/Industrial Arts	703.00	703.00	.00
451 Vo Ed Carl D Perkins-Basic	13,831.00	13831.00	.00
<b>Total</b>	<u>87,999.02</u>	<u>102,999.33</u>	<u>-15,000.31</u>



# Trustees' Financial Summary

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## 17 - Adult Education Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	10,589.73	10,102.86
1130	Tax Title and Property Sales	2.24	2.60
1190	Penalties and Interest on Taxes	27.45	69.47
1510	Interest Earnings	595.18	741.07
1900	Other Revenue from Local Sources	0.00	30.00
3440	State HB20/SB417 Prop Tax Reimb	516.51	334.19
3444	State School Block Grant	2,619.74	2,553.14
3460	Montana Oil and Gas Tax	1,798.27	1,234.74
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>16,149.12</u>	<u>15,068.07</u>

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

PRC Program Function Object		2002 Value	2003 Value
610	Adult Continuing Education Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	8,693.75	13,459.38
	5XX Other Purchased Services	1,572.30	1,447.45
	6XX Supplies and Materials	5,715.01	1,170.73
	810 Dues and Fees	0.00	498.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>15,981.06</u>	<u>16,575.56</u>



# Trustees' Financial Summary

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**18 Glacier County  
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## 17 - Adult Education Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						19,035.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						15,068.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						16,575.56	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						17,528.08	(5)



# Trustees' Financial Summary

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## 18 - Traffic Education Fund

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

PRC Revenue	2002 Value	2003 Value
1311 Driver's Education Fees	10,050.00	5,400.00
1510 Interest Earnings	807.12	450.87
1900 Other Revenue from Local Sources	0.00	259.00
3260 State Driver's Education Reimbursement	5,199.04	5,250.53
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	16,056.16	11,360.40

### 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	22,498.90	9,571.10
4XX Purchased Property Services	2,189.00	2,355.48
5XX Other Purchased Services	2,038.33	1,343.29
6XX Supplies and Materials	541.77	721.41
810 Dues and Fees	135.00	135.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	27,403.00	14,126.28



# Trustees' Financial Summary

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## 18 - Traffic Education Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						11,151.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						11,360.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						14,126.28	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						8,385.22	(5)



# 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	106.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	106.22

### Schedule of Changes Worksheet

Beginning Fund Balance	2,675.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	106.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00    Less Last Year            0.00            (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00    Less Last Year            0.00            (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,781.80	(5)



# Trustees' Financial Summary

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**18 Glacier County**  
**0403 Cut Bank H S**

## 26 - Impact Aid Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	8,948.52	12,164.89
1900 Other Revenue from Local Sources	500.00	496.50
4820 Federal Impact Aid - Title VIII	20,711.45	21,196.86
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	30,159.97	33,858.25

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	10,000.00	5,000.00
3XX Purchased Professional and Technical Services	1,000.00	0.00
4XX Purchased Property Services	3,878.75	16,194.14
6XX Supplies and Materials	75,018.72	79,560.47
810 Dues and Fees	13,286.58	1,049.50
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	3,780.00	0.00
810 Dues and Fees	350.00	1,350.00
24XX Support Services - School Administration		
6XX Supplies and Materials	1,400.00	1,400.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,095.00	5,700.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
6XX Supplies and Materials	564.10	0.00
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	10,585.39	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	125,958.54	110,254.11



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## 26 - Impact Aid Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					234,985.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					33,858.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					110,254.11	(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)					158,589.67	(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	270.18
1900 Other Revenue from Local Sources	1,276.86	5,659.05
3281 State Technology Aid	376.92	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,653.78	5,929.23

### 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	42.00	0.00
6XX Supplies and Materials	5,972.24	0.00
810 Dues and Fees	1,251.76	1,653.87
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	7,266.00	1,653.87

## Schedule of Changes Worksheet

Beginning Fund Balance	1,653.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,929.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,653.87	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	5,929.23	(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	148.01
3282 State Flexibility Fund Allocation	0.00	10,311.27
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	10,459.28

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,459.28	(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)	10,459.28	(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	1,300.71	2,667.32
1130	Tax Title and Property Sales	0.39	0.59
1190	Penalties and Interest on Taxes	5.46	13.16
1510	Interest Earnings	0.00	10.48
3440	State HB20/SB417 Prop Tax Reimb	59.97	89.46
3444	State School Block Grant	583.49	568.66
3460	Montana Oil and Gas Tax	333.98	305.81

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		2,284.00	3,655.48
--	--	----------	----------

### 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	3,930.00	3,200.75

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		3,930.00	3,200.75
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## Schedule of Changes Worksheet

Beginning Fund Balance						381.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,655.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,200.75	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						836.21	(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	189,678.03
1190 Penalties and Interest on Taxes	0.00	148.31
1510 Interest Earnings	4,382.75	4,820.31
1900 Other Revenue from Local Sources	315.00	3,510.00
3440 State HB20/SB417 Prop Tax Reimb	7,311.24	6,602.96
3460 Montana Oil and Gas Tax	0.00	24,716.26
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	12,008.99	229,475.87

### 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	4,869.63	35,015.21
4XX Purchased Property Services	29,840.07	65,374.94
6XX Supplies and Materials	15,077.08	21,029.29
7XX Property and Equipment Acquisition	8,535.00	59,614.81
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	58,321.78	181,034.25



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## 61 - Building Reserve Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					116,398.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					229,475.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					181,034.25	(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)					164,840.10	(5)



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## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1700 Student Extracurricular Activity Receipts	223,834.82	215,844.49
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	223,834.82	215,844.49

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

PRC Program Function Object	2002 Value	2003 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	187,551.79	254,404.43
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	187,551.79	254,404.43

## Schedule of Changes Worksheet

Beginning Fund Balance	137,480.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	215,844.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	254,404.43	(3)
Increase/Decrease of Reserve for Inventories		
This Year                   0.00 Less Last Year           0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                   0.00 Less Last Year           0.00                   (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	98,921.02	(5)



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<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2002 Value</b>	<b>2003 Value</b>
XX	XXX 26XX	41X Energy Utility Services	115,742.36	114,559.04
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	242,125.06
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	37,612.34
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	37,612.34

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	12,536.41
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	54,161.43
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	89,296.20
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	71,921.65	0.00	0.00	0.00
280	1XXX	2XX	6,150.00	0.00	0.00	5,700.00
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,387.53	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	4,137.02	0.00	0.00	0.00
<b>Totals</b>			83,596.20	0.00	0.00	5,700.00 89,296.20



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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.*