



Trustees' Financial Summary

FY2002-03

Submit ID: 0407-3665278

**19 Golden Valley County
0407 Ryegate K-12 Schools**

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

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

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

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

Certification

Business Manager/Clerk Marsha Sullivan

Phone #: (406) 568-2211

(Signature)

(Date)

Chair, Board of Trustees Tim Bruner

(Signature)

(Date)

County Superintendent Sharon Carpenter

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

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

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

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



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PRC	Title	Project Type	Project Number	CFDA #
001	interest earnings	LOCAL		
002	reap	FEDERAL	unknown	0407
004	title II Part D 2002-2003	FEDERAL	090407003	0407
100	2002-2003 title I	FEDERAL	1904073103	0407
150	2001-2002 title I	FEDERAL	1904073102	0407
400	Title IV, Part A, Safe & Drug-Free	FEDERAL	0704071602	84.186A
401	title IV safe and drug free 2002-2003	FEDERAL	1904071603	0407
405	title II Part A 2002-2003	FEDERAL	1904071403	0407
600	Title V, Part A, Innovative Programs	FEDERAL	1904073903	84.298

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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)	87,512.56	16,616.01	69,398.12	25,348.14
02	Taxes Receivable - Real and Personal (120-149)	29,759.00	4,497.00	3,251.00	
03	Taxes Receivable - Protested (150-159)	3,478.00	577.00	388.00	
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)	18,457.00			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	139,206.56	21,690.01	73,037.12	25,348.14
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	1,382.00	794.00		1,081.00
25	Deferred Revenue (680)	33,237.00	5,074.00	3,639.00	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	34,619.00	5,868.00	3,639.00	1,081.00
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	104,587.56	15,822.01	69,398.12	24,267.14
52	TOTAL FUND BALANCE/EQUITY	104,587.56	15,822.01	69,398.12	24,267.14
53	TOTAL LIABILITIES AND FUND BALANCE	139,206.56	21,690.01	73,037.12	25,348.14

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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)		35,116.11	10,711.00	17,905.74
02	Taxes Receivable - Real and Personal (120-149)				759.00
03	Taxes Receivable - Protested (150-159)				94.00
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		35,116.11	10,711.00	18,758.74
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			7,441.66	853.00
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			7,441.66	853.00
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		35,116.11	3,269.34	17,905.74
52	TOTAL FUND BALANCE/EQUITY		35,116.11	3,269.34	17,905.74
53	TOTAL LIABILITIES AND FUND BALANCE		35,116.11	10,711.00	18,758.74

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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)	-1,122.20		6,776.29	3,300.00
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	-1,122.20		6,776.29	3,300.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-1,122.20		6,776.29	3,300.00
52	TOTAL FUND BALANCE/EQUITY	-1,122.20		6,776.29	3,300.00
53	TOTAL LIABILITIES AND FUND BALANCE	-1,122.20		6,776.29	3,300.00



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

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,964.00	4,274.00	9,310.83	
02	Taxes Receivable - Real and Personal (120-149)		100.00	6,155.00	
03	Taxes Receivable - Protested (150-159)		14.00	725.00	
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	2,964.00	4,388.00	16,190.83	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		114.04	6,880.00	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		114.04	6,880.00	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	2,964.00	4,273.96	9,310.83	
52	TOTAL FUND BALANCE/EQUITY	2,964.00	4,273.96	9,310.83	
53	TOTAL LIABILITIES AND FUND BALANCE	2,964.00	4,388.00	16,190.83	



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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)		43,109.00		
02	Taxes Receivable - Real and Personal (120-149)		1,835.00		
03	Taxes Receivable - Protested (150-159)		219.00		
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		45,163.00		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		3,562.00		
25	Deferred Revenue (680)		2,054.00		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		5,616.00		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		39,547.00		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY		39,547.00		
53	TOTAL LIABILITIES AND FUND BALANCE		45,163.00		



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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)			29,685.02	
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	TOTAL ASSETS AND OTHER DEBITS			29,685.02	
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)			29,685.02	
52	TOTAL FUND BALANCE/EQUITY			29,685.02	
53	TOTAL LIABILITIES AND FUND BALANCE			29,685.02	



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,405.00			
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	9,405.00			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	9,405.00			
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	9,405.00			
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	9,405.00			



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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)			7,400.00	
11 Buildings and Building Improvements (331 & 332)			869,177.00	
12 Machinery and Equipment (341 & 342)			224,037.00	
13 Construction Work in Progress (351)				
14 Amount Available in Debt Service and Compensated Absence Funds (403)				12,610.83
15 Amounts to be Provided (404-406)				143,317.17
20 TOTAL ASSETS AND OTHER DEBITS			1,100,614.00	155,928.00
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)				127,000.00
28 Notes Payable - Noncurrent (720)				
29 Lease Obligations Payable (730)				
30 Contracts and Judgments Payable (740-750)				
31 Compensated Absences Payable (760)				28,928.00
35 TOTAL LIABILITIES				155,928.00
FUND BALANCE/EQUITY				
49 Investments in General Fixed Assets (910-918)			1,100,614.00	
52 TOTAL FUND BALANCE/EQUITY			1,100,614.00	
TOTAL LIABILITIES AND FUND BALANCE			1,100,614.00	155,928.00



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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	0.00	260,225.00
1111 District Levy - Real Property	275,356.79	0.00
1113 District Levy - Heavy Motor Vehicles	67.96	155.00
1190 Penalties and Interest on Taxes	1,203.74	839.00
1510 Interest Earnings	1,823.78	1,737.00
1900 Other Revenue from Local Sources	2,046.10	1,145.00
3110 Direct State Aid	322,595.50	333,297.07
3115 State Spec Ed Allowable Cost Pymt to Districts	10,956.35	15,028.01
3120 State Guaranteed Tax Base Aid	2,052.75	20,305.60
3440 State HB20/SB417 Prop Tax Reimb	7,041.27	5,936.00
3444 State School Block Grant	38,170.72	37,200.32
3460 Montana Oil and Gas Tax	13,226.01	22,408.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	674,540.97	698,276.00

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	325,049.44	301,000.00
2XX Personal Services - Employee Benefits	49,629.14	42,666.00
3XX Purchased Professional and Technical Services	413.25	1,258.00
4XX Purchased Property Services	1,764.00	473.00
5XX Other Purchased Services	407.71	352.00
6XX Supplies and Materials	19,543.45	52,573.00
222X Educational Media Services		
6XX Supplies and Materials	1,248.96	2,151.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	35,679.00	41,047.00
2XX Personal Services - Employee Benefits	5,225.96	8,823.00
3XX Purchased Professional and Technical Services	5,138.12	5,182.00
5XX Other Purchased Services	6,620.52	5,293.00
6XX Supplies and Materials	1,268.84	1,011.00
810 Dues and Fees	1,824.00	0.00
8XX Other Expenditures	0.00	2,183.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	1,805.98	1,834.00
25XX Support Services - Business		
1XX Personal Services - Salaries	20,401.68	23,646.00
2XX Personal Services - Employee Benefits	4,740.89	668.00



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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				
	25XX	Support Services - Business			
		4XX	Purchased Property Services	202.00	1,291.00
		5XX	Other Purchased Services	1,436.41	1,154.00
		6XX	Supplies and Materials	1,560.57	1,655.00
		8XX	Other Expenditures	1,720.00	1,991.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	23,157.35	27,289.00
		2XX	Personal Services - Employee Benefits	8,539.46	5,556.00
		4XX	Purchased Property Services	26,561.89	32,422.00
		5XX	Other Purchased Services	9,537.72	12,102.00
		6XX	Supplies and Materials	6,521.33	15,902.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	10,864.91	13,139.34
		2XX	Personal Services - Employee Benefits	546.14	2,020.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	21,081.48	1,775.00
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	369.12	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	3,258.96	1,663.00
		5XX	Other Purchased Services	1,677.66	1,046.00
		6XX	Supplies and Materials	483.33	563.00
		810	Dues and Fees	1,533.00	0.00
		8XX	Other Expenditures	0.00	1,450.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	15,945.84	14,174.00
		2XX	Personal Services - Employee Benefits	690.75	691.00
		5XX	Other Purchased Services	4,668.91	3,682.00
		6XX	Supplies and Materials	2,560.01	4,935.00
		8XX	Other Expenditures	3,045.00	3,972.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	39,981.13	33,600.00
		2XX	Personal Services - Employee Benefits	15,323.39	10,357.00



Trustees' Financial Summary

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19 Golden Valley County
0407 Ryegate K-12 Schools

01 - General Fund

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	3,316.03	3,299.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	685,343.33	685,889.31

Schedule of Changes Worksheet

Beginning Fund Balance	92,200.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	698,276.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	685,889.31	(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)	104,587.56	(5)



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19 Golden Valley County 0407 Ryegate K-12 Schools

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	0.00	42,595.00
1111	District Levy - Real Property	24,722.48	0.00
1113	District Levy - Heavy Motor Vehicles	6.26	4.00
1190	Penalties and Interest on Taxes	34.44	69.00
1510	Interest Earnings	13.78	47.00
2220	County On-Schedule Trans Reimb	34,215.39	26,509.00
3210	State On-Schedule Trans Reimb	31,418.20	25,104.00
3440	State HB20/SB417 Prop Tax Reimb	531.77	984.00
3444	State School Block Grant	805.18	784.71
3460	Montana Oil and Gas Tax	88.97	374.00

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

91,836.47 96,470.71

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	8,631.00	9,000.00
2XX	Personal Services - Employee Benefits	1,267.39	2,039.00
25XX	Support Services - Business		
1XX	Personal Services - Salaries	5,100.48	5,408.00
2XX	Personal Services - Employee Benefits	1,687.48	0.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	49,507.31	40,555.00
2XX	Personal Services - Employee Benefits	0.00	2,541.00
4XX	Purchased Property Services	5,550.88	5,812.00
5XX	Other Purchased Services	1,931.66	1,445.00
6XX	Supplies and Materials	19,818.34	15,434.00

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

93,494.54 82,234.00



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**19 Golden Valley County
0407 Ryegate K-12 Schools**

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						1,585.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						96,470.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						82,234.00	(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)						15,822.01	(5)



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**19 Golden Valley County
0407 Ryegate K-12 Schools**

11 - Bus Depreciation Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	0.00	29,007.00
1111 District Levy - Real Property	33,752.31	0.00
1113 District Levy - Heavy Motor Vehicles	8.47	11.00
1190 Penalties and Interest on Taxes	79.64	66.00
1510 Interest Earnings	480.46	817.00
3440 State HB20/SB417 Prop Tax Reimb	769.07	663.00
3444 State School Block Grant	2,294.67	2,236.33
3460 Montana Oil and Gas Tax	459.11	921.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	37,843.73	33,721.33

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	5,560.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	5,560.00



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**19 Golden Valley County
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11 - Bus Depreciation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					41,236.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					33,721.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,560.00	(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)					69,398.12	(5)



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**19 Golden Valley County
0407 Ryegate K-12 Schools**

12 - School Food Services Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	790.23	438.00
1621 Lunch Sales	7,144.05	5,891.00
3220 State Food Services Match	219.98	0.00
4550 Federal Child Nutrition	18,167.63	14,800.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	26,321.89	21,129.00

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
4XX Purchased Property Services	0.00	1,669.00
5XX Other Purchased Services	146.15	561.00
6XX Supplies and Materials	24,151.08	24,076.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	24,297.23	26,306.00

Schedule of Changes Worksheet

Beginning Fund Balance	29,444.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,129.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	26,306.00	(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)	24,267.14	(5)



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19 Golden Valley County 0407 Ryegate K-12 Schools

14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	328.00
2240 County Retirement Distribution	97,517.32	66,456.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	97,517.32	66,784.00

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	51,657.54	45,745.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	6,742.79	7,815.00
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	273.06	277.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,249.75	4,440.00
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	1,106.81	3,943.00
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	5,290.41	3,889.00
277 Federal Individuals with Disabilities Education Act (IDEA)		
1XXX Instruction		
2XX Personal Services - Employee Benefits	67.50	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	981.15	1,271.00
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	0.00	2,550.00
291 Federal Title I Grant - Educationally Deprived/Compensat		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,503.19	0.00
391 Carl Perkins - Title 2 - Basic Grant		
1XXX Instruction		
2XX Personal Services - Employee Benefits	27.22	0.00



Trustees' Financial Summary

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19 Golden Valley County 0407 Ryegate K-12 Schools

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
3XX	Undistributed Vocational Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	477.41	0.00
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	2,336.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	151.68	234.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	733.60	553.00
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	6,320.82	4,416.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>79,582.93</u>	<u>77,469.00</u>



Trustees' Financial Summary

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**19 Golden Valley County
0407 Ryegate K-12 Schools**

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					45,801.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					66,784.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					77,469.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					35,116.11	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
001 interest earnings	
1510 Interest Earnings	65.00
002 reap	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,620.00
004 title II Part D 2002-2003	
4310 Title II, Part D, Educational Technology	1,156.00
100 2002-2003 title I	
4200 Title I, Part A, Improving Basic Programs	2,349.00
150 2001-2002 title I	
4200 Title I, Part A, Improving Basic Programs	19,991.00
400 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	423.00
401 title IV safe and drug free 2002-2003	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,017.22
405 title II Part A 2002-2003	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	9,373.00
600 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	1,668.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	46,662.22

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

PRC Program Function Object	2003 Value
002 reap	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	10,620.00
004 title II Part D 2002-2003	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
5XX Other Purchased Services	374.00
6XX Supplies and Materials	782.00
004 Subtotal	1,156.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
100 2002-2003 title I	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	12,717.66
2XX Personal Services - Employee Benefits	2,020.00
5XX Other Purchased Services	113.00
6XX Supplies and Materials	2,409.00
	17,259.66
100 Subtotal	
150 2001-2002 title I	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
6XX Supplies and Materials	2,349.00
400 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	423.00
401 title IV safe and drug free 2002-2003	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
6XX Supplies and Materials	1,017.00
405 title II Part A 2002-2003	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
3XX Purchased Professional and Techical Services	3,130.00
5XX Other Purchased Services	961.00
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	68.00
3XX Purchased Professional and Techical Services	5,214.00
	9,373.00
405 Subtotal	
600 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
5XX Other Purchased Services	174.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	1,494.00
	1,668.00
600 Subtotal	1,668.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 43,865.66

Schedule of Changes Worksheet

Beginning Fund Balance	472.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	46,662.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	43,865.66	(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)	3,269.34	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 interest earnings	65.00	0.00	65.00
002 reap	10,620.00	10620.00	.00
004 title II Part D 2002-2003	1,156.00	1156.00	.00
100 2002-2003 title I	2,349.00	17259.66	-14910.66
150 2001-2002 title I	19,991.00	2349.00	17642.00
400 Title IV, Part A, Safe & Drug-Free	423.00	423.00	.00



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15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
401 title IV safe and drug free 2002-2003	1,017.22	1017.00	.22
405 title II Part A 2002-2003	9,373.00	9373.00	.00
600 Title V, Part A, Innovative Programs	1,668.00	1668.00	.00
Total	<u>46,662.22</u>	<u>43,865.66</u>	<u>2,796.56</u>



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17 - Adult Education Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	0.00	6,949.00
1111 District Levy - Real Property	6,269.51	0.00
1113 District Levy - Heavy Motor Vehicles	1.59	0.00
1190 Penalties and Interest on Taxes	8.31	10.00
1510 Interest Earnings	0.00	132.00
3440 State HB20/SB417 Prop Tax Reimb	139.95	161.00
3444 State School Block Grant	215.96	210.47
3460 Montana Oil and Gas Tax	0.00	95.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,635.32	7,557.47

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

PRC Program Function Object	2002 Value	2003 Value
650 Adult Basic Education/GED Programs		
1XXX Instruction		
6XX Supplies and Materials	992.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	992.00	0.00



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17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance						10,348.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,557.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						17,905.74	(5)



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18 - Traffic Education Fund

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

PRC Revenue	2002 Value	2003 Value
1900 Other Revenue from Local Sources	1,500.00	0.00
3260 State Driver's Education Reimbursement	783.21	195.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,283.21	195.00

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		
3XX Purchased Professional and Technical Services	2,280.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,280.00	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	-1,317.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	195.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-1,122.20	(5)



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20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	138.20	98.00
1910 Rentals	2,400.00	2,175.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,538.20	2,273.00

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	3,523.04	743.00
6XX Supplies and Materials	368.52	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,891.56	743.00

Schedule of Changes Worksheet

Beginning Fund Balance	5,246.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,273.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	743.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	6,776.29	(5)



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21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
5300 Operating Transfers from Other Funds	3,316.03	3,299.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,316.03	3,299.97

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	0.00	1,643.00
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	1,673.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	3,316.00

Schedule of Changes Worksheet

Beginning Fund Balance	3,316.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,299.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,316.00	(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)	3,300.00	(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	26.00
3281 State Technology Aid	150.41	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>150.41</u>	<u>26.00</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		
6XX Supplies and Materials	0.00	1,064.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>1,064.66</u>

Schedule of Changes Worksheet

Beginning Fund Balance		4,002.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		26.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,064.66	(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)		2,964.00	(5)



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29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	0.00	1,009.00
1510 Interest Earnings	0.00	36.00
3282 State Flexibility Fund Allocation	0.00	3,651.96
3440 State HB20/SB417 Prop Tax Reimb	0.00	15.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	4,711.96

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		
6XX Supplies and Materials	0.00	438.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	438.00

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,711.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	438.00	(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)	4,273.96	(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	0.00	54,136.00
1111 District Levy - Real Property	57,488.06	0.00
1113 District Levy - Heavy Motor Vehicles	14.29	28.00
1190 Penalties and Interest on Taxes	199.28	149.00
1510 Interest Earnings	251.10	99.00
3440 State HB20/SB417 Prop Tax Reimb	1,376.52	1,237.00
3444 State School Block Grant	5,929.74	5,778.99
3460 Montana Oil and Gas Tax	3,091.16	5,468.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	68,350.15	66,895.99

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Intere		
840 Principal On Debt	53,000.00	57,000.00
850 Interest on Debt	13,382.63	9,988.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	66,382.63	66,988.00



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50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance					9,402.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					66,895.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					66,988.00	(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)					9,310.83	(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	16,410.19
1111	District Levy - Real Property	17,994.99	0.00
1113	District Levy - Heavy Motor Vehicles	4.47	9.00
1190	Penalties and Interest on Taxes	64.28	46.00
1510	Interest Earnings	0.00	315.00
3440	State HB20/SB417 Prop Tax Reimb	434.45	375.00
3444	State School Block Grant	1,934.91	1,885.72
3460	Montana Oil and Gas Tax	203.18	267.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>20,636.28</u>	<u>19,307.91</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	5,943.20	8,521.00
6XX	Supplies and Materials	1,732.95	1,000.00
7XX	Property and Equipment Acquisition	5,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>12,676.15</u>	<u>9,521.00</u>



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61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance					29,760.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					19,307.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					9,521.00	(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)					39,547.00	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1XXX Revenues from Student Activities	37,569.21	31,739.51
6100 Material Prior Period Revenue Adjustments	2,082.11	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	39,651.32	31,739.51

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	36,242.46	32,592.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	36,242.46	32,592.00

Schedule of Changes Worksheet

Beginning Fund Balance					30,537.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					31,739.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					32,592.00	(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)					29,685.02	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	36,028.13	19,392.60
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	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	11,731.18
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	11,731.18

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,910.07
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	16,892.79
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	16,934.34
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	13,139.34	0.00	0.00	0.00	
280	1XXX	2XX	2,020.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	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	1,775.00	0.00	0.00	0.00	
Totals			16,934.34	0.00	0.00	0.00	16,934.34



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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.*