



# Trustees' Financial Summary

FY2002-03

Submit ID: 0882-4010417

49 Sweet Grass County

0882 Sweet Grass County 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** Mabel Abney

Phone #: (406) 932-5993

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

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

**Chair, Board of Trustees** Mary Jo Engle

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

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

**County Superintendent** Linda DeCock

\_\_\_\_\_  
(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	Library	LOCAL	n/a	Local
002	Sweet Sixteen	LOCAL		
004	VoAg Projects	LOCAL	n/a	Local
005	Vo Ed State Dist-Agricult	STATE	n/a	State
006	Vo Ed State Home Ec	STATE	n/a	State
007	Vo Ed State Office Occup	STATE	n/a	State
008	River Watch	STATE	n/a	State
010	Misc - Donations	LOCAL	n/a	Local
012	Cafeteria	LOCAL		
013	Gifted & Talented	STATE	4908821303	State
014	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	4908821403	84.367
015	Consumer Science	LOCAL	N/A	Local
018	Piano Fund	LOCAL		
019	Special Olympics	LOCAL		
021	Band Instruments	LOCAL		
022	Restitution	LOCAL		
031	Title I, Part A, Improving Basic Programs	FEDERAL	4908823103	84.010A
039	Title V, Part A, Innovative Programs	FEDERAL	4908823903	84.298
040	Title I, Part G, Advanced Placement	FEDERAL	4908824003	84.330C
060	Title II, Part D, Ed Technology	FEDERAL	4908826003	84.318
077	IDEA, Part B, Children w/Disabilities	FEDERAL	490882	84.027
085	Misc Trust Fund	LOCAL		
099	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A021444	84.358A
182	Vo Ed Carl D Perkins-Basic	FEDERAL	4908828103BG	84.048A
291	Title I Grant General Fund	LOCAL		
391	Agriculture	LOCAL		
394	Family and Consumer Sciences	LOCAL		
396	Business/Marketing	LOCAL		

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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)	165,230.47	12,199.37	232,919.78	15,981.44
02	Taxes Receivable - Real and Personal (120-149)	41,181.47	2,894.35	6,386.51	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>206,411.94</b>	<b>15,093.72</b>	<b>239,306.29</b>	<b>15,981.44</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)	41,181.47	2,894.35	6,386.51	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>41,181.47</b>	<b>2,894.35</b>	<b>6,386.51</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	17,451.67			
48	Fund Balance for Budget (961-970)	147,778.80	12,199.37	232,919.78	15,981.44
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>165,230.47</b>	<b>12,199.37</b>	<b>232,919.78</b>	<b>15,981.44</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>206,411.94</b>	<b>15,093.72</b>	<b>239,306.29</b>	<b>15,981.44</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)	963.54	76,287.93	44,638.17	36,446.92
02	Taxes Receivable - Real and Personal (120-149)	72.67			2,662.73
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		4,597.14		
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>1,036.21</b>	<b>80,885.07</b>	<b>44,638.17</b>	<b>39,109.65</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)	72.67			2,662.73
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>72.67</b>			<b>2,662.73</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	963.54	80,885.07	44,638.17	36,446.92
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>963.54</b>	<b>80,885.07</b>	<b>44,638.17</b>	<b>36,446.92</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,036.21</b>	<b>80,885.07</b>	<b>44,638.17</b>	<b>39,109.65</b>

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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)	7,386.03		1,283.92	8,969.89
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	2,080.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>9,466.03</b>		<b>1,283.92</b>	<b>8,969.89</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)	9,466.03		1,283.92	8,969.89
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>9,466.03</b>		<b>1,283.92</b>	<b>8,969.89</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>9,466.03</b>		<b>1,283.92</b>	<b>8,969.89</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)	26,052.76	.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>	26,052.76	.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)				
48	Fund Balance for Budget (961-970)	26,052.76	.02		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	26,052.76	.02		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	26,052.76	.02		

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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)	-3,188.34	2,289.81		
02	Taxes Receivable - Real and Personal (120-149)	3,408.05			
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>219.71</b>	<b>2,289.81</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)	3,408.05			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>3,408.05</b>			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-3,188.34	2,289.81		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>-3,188.34</b>	<b>2,289.81</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>219.71</b>	<b>2,289.81</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)	113,440.96	55,976.18		
02	Taxes Receivable - Real and Personal (120-149)		1,267.97		
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)				
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>	113,440.96	57,244.15		
<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)		1,267.97		
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>		1,267.97		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	113,440.96	55,976.18		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	113,440.96	55,976.18		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	113,440.96	57,244.15		

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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)	49,041.63		53,826.66	377,062.86
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>	49,041.63		53,826.66	377,062.86
<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)	49,041.63			377,062.86
48	Fund Balance for Budget (961-970)			53,826.66	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	49,041.63		53,826.66	377,062.86
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	49,041.63		53,826.66	377,062.86



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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)				
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 - 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)			183,184.28	
11	Buildings and Building Improvements (331 & 332)			2,957,196.78	
12	Machinery and Equipment (341 & 342)			737,852.48	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				8,969.89
15	Amounts to be Provided (404-406)				57,588.89
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>3,878,233.54</b>	<b>66,558.78</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)				66,558.78
35	<b>TOTAL LIABILITIES</b>				<b>66,558.78</b>
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			3,878,233.54	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>3,878,233.54</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>3,878,233.54</b>	<b>66,558.78</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	497,051.94	483,572.98
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	11,349.86	4,623.89
1510	Interest Earnings	6,007.01	3,431.08
1900	Other Revenue from Local Sources	519.15	0.00
3110	Direct State Aid	548,349.20	551,891.90
3115	State Spec Ed Allowable Cost Pymt to Districts	23,181.33	23,946.12
3120	State Guaranteed Tax Base Aid	53,466.94	60,736.17
3440	State HB20/SB417 Prop Tax Reimb	19,285.05	16,530.06
3444	State School Block Grant	122,229.83	119,122.43
3460	Montana Oil and Gas Tax	4,521.91	2,039.57

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

1,285,962.22      1,265,894.20

### 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	417,586.81	421,403.44
2XX	Personal Services - Employee Benefits	49,504.68	39,969.70
3XX	Purchased Professional and Technical Services	1,524.25	825.00
4XX	Purchased Property Services	2,042.99	4,577.85
5XX	Other Purchased Services	4,027.27	1,818.20
6XX	Supplies and Materials	18,243.97	19,013.89
8XX	Other Expenditures	575.00	575.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	60,497.36	52,591.93
2XX	Personal Services - Employee Benefits	189.83	3,334.87
3XX	Purchased Professional and Technical Services	75.00	0.00
5XX	Other Purchased Services	295.53	180.05
6XX	Supplies and Materials	3,757.82	3,386.50
222X	Educational Media Services		
1XX	Personal Services - Salaries	32,669.84	34,121.40
2XX	Personal Services - Employee Benefits	3,261.46	3,272.89
4XX	Purchased Property Services	149.50	0.00
5XX	Other Purchased Services	0.00	57.35
6XX	Supplies and Materials	5,353.65	6,075.33
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	47,499.99	49,200.03
2XX	Personal Services - Employee Benefits	5,301.44	5,316.04
3XX	Purchased Professional and Technical Services	4,951.75	5,148.54



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## 01 - General Fund

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
4XX Purchased Property Services	3,958.97	3,061.19
5XX Other Purchased Services	15,993.23	19,675.25
6XX Supplies and Materials	1,944.01	527.30
810 Dues and Fees	3,109.22	3,350.10
8XX Other Expenditures	280.00	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	69,029.60	66,980.32
2XX Personal Services - Employee Benefits	8,952.28	11,638.92
5XX Other Purchased Services	543.32	996.05
6XX Supplies and Materials	6,190.95	4,243.80
810 Dues and Fees	405.00	2,420.00
25XX Support Services - Business		
1XX Personal Services - Salaries	28,538.25	27,517.93
2XX Personal Services - Employee Benefits	2,689.00	2,689.19
5XX Other Purchased Services	8,945.33	7,483.52
6XX Supplies and Materials	1,806.93	1,713.59
810 Dues and Fees	75.00	75.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	41,178.71	45,538.31
2XX Personal Services - Employee Benefits	4,891.30	7,908.28
4XX Purchased Property Services	59,813.50	73,702.47
5XX Other Purchased Services	87.05	0.00
6XX Supplies and Materials	14,875.82	18,143.88
27XX Student Transportation Services		
1XX Personal Services - Salaries	1,975.36	834.71
2XX Personal Services - Employee Benefits	78.16	39.21
5XX Other Purchased Services	4.99	7.38
6XX Supplies and Materials	722.61	358.54
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	34,879.32	29,426.07
2XX Personal Services - Employee Benefits	3,711.23	4,039.75
3XX Purchased Professional and Technical Services	0.00	89.25
5XX Other Purchased Services	140.35	0.00
6XX Supplies and Materials	337.69	1,409.79
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	2,549.73	2,633.86



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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
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	30,655.74	0.00
		2XX	Personal Services - Employee Benefits	3,273.79	0.00
		6XX	Supplies and Materials	350.19	0.00
310	Agriculture				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	89,756.62	0.00
		2XX	Personal Services - Employee Benefits	6,583.86	0.00
		4XX	Purchased Property Services	18.95	0.00
		5XX	Other Purchased Services	454.10	0.00
		6XX	Supplies and Materials	8,046.66	0.00
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	16.42	0.00
		2XX	Personal Services - Employee Benefits	0.65	0.00
		5XX	Other Purchased Services	79.93	0.00
		6XX	Supplies and Materials	14.00	0.00
340	Family & Consumer Sciences				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	36,802.78	0.00
		2XX	Personal Services - Employee Benefits	3,274.72	0.00
		4XX	Purchased Property Services	176.69	0.00
		5XX	Other Purchased Services	298.87	0.00
		6XX	Supplies and Materials	3,297.85	0.00
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	16.42	0.00
		2XX	Personal Services - Employee Benefits	0.65	0.00
		5XX	Other Purchased Services	79.92	0.00
		6XX	Supplies and Materials	14.00	0.00
360	Business/Marketing				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	24,510.78	0.00
		2XX	Personal Services - Employee Benefits	77.83	0.00
		6XX	Supplies and Materials	1,337.30	0.00
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	23,585.79
		2XX	Personal Services - Employee Benefits	0.00	3,266.66
		6XX	Supplies and Materials	0.00	85.86

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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
710	School Sponsored	Extracurricular	Activities		
	27XX	Student Transportation	Services		
		1XX	Personal Services - Salaries	2,081.25	2,475.35
		2XX	Personal Services - Employee Benefits	81.59	105.88
		5XX	Other Purchased Services	727.42	61.53
		6XX	Supplies and Materials	1,541.17	1,503.09
	34XX	Extracurricular -	Activities		
		1XX	Personal Services - Salaries	13,456.67	13,727.09
		2XX	Personal Services - Employee Benefits	42.85	46.45
		5XX	Other Purchased Services	2,744.34	2,346.78
		810	Dues and Fees	987.50	900.00
720	School Sponsored	Athletics			
	27XX	Student Transportation	Services		
		1XX	Personal Services - Salaries	7,499.99	6,384.62
		2XX	Personal Services - Employee Benefits	285.02	264.14
		5XX	Other Purchased Services	27.58	11.98
		6XX	Supplies and Materials	2,054.88	2,679.23
	35XX	Extracurricular -	Athletics		
		1XX	Personal Services - Salaries	38,620.44	38,210.46
		2XX	Personal Services - Employee Benefits	125.27	126.16
		3XX	Purchased Professional and Technical Services	1,510.00	1,700.00
		4XX	Purchased Property Services	4,000.00	4,000.00
		5XX	Other Purchased Services	3,705.65	3,894.00
		810	Dues and Fees	2,250.00	1,800.00
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	6,315.60	6,564.46
999	Undistributed				
	9999	Undistributed			
		971	Residual Equity Transfers Out	0.00	7,450.00
<b>391</b>	<b>Agriculture</b>				
390	State Career & Technical Ed	Entitlement -	Undistributed		
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	80,662.24
		2XX	Personal Services - Employee Benefits	0.00	6,581.62
		4XX	Purchased Property Services	0.00	103.70
		5XX	Other Purchased Services	0.00	189.93
		6XX	Supplies and Materials	0.00	5,472.82



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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
390	State Career & Technical Ed Entitlement - Undistributed				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	0.00	10.68
		2XX	Personal Services - Employee Benefits	0.00	0.45
		6XX	Supplies and Materials	0.00	17.29
		<b>391 Subtotal</b>		0.00	93,038.73
<b>394</b>	<b>Family and Consumer Sciences</b>				
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	38,053.96
		2XX	Personal Services - Employee Benefits	0.00	3,286.55
		4XX	Purchased Property Services	0.00	436.69
		5XX	Other Purchased Services	0.00	289.94
		6XX	Supplies and Materials	0.00	4,095.05
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	0.00	10.67
		2XX	Personal Services - Employee Benefits	0.00	0.45
		6XX	Supplies and Materials	0.00	17.28
		<b>394 Subtotal</b>		0.00	46,190.59
<b>396</b>	<b>Business/Marketing</b>				
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	28,500.52
		2XX	Personal Services - Employee Benefits	0.00	3,254.26
		6XX	Supplies and Materials	0.00	1,026.75
		<b>396 Subtotal</b>		0.00	32,781.53
<b>910</b>	<b>Budget Amendment</b>				
1XX	Regular Education Programs - Elementary/Secondary				
	1XXX	Instruction			
		6XX	Supplies and Materials	18,714.60	0.00
	21XX	Support Services - Students			
		5XX	Other Purchased Services	781.60	0.00



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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
280	Special Education - Local and State				
	1XXX	Instruction			
		6XX	Supplies and Materials	952.44	0.00
310	Agriculture				
	1XXX	Instruction			
		6XX	Supplies and Materials	3,193.27	0.00
340	Family & Consumer Sciences				
	1XXX	Instruction			
		6XX	Supplies and Materials	855.10	0.00
360	Business/Marketing				
	1XXX	Instruction			
		6XX	Supplies and Materials	502.99	0.00
<b>910 Subtotal</b>				<u>25,000.00</u>	<u>0.00</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u><u>1,297,410.99</u></u>	<u><u>1,280,572.05</u></u>

### Schedule of Changes Worksheet

Beginning Fund Balance					169,929.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,265,894.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,280,572.05	(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	17,451.67	Less Last Year	7,473.25	(4b)	9,978.42	
					9,978.42	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					165,230.47	(5)



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## 10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	4,442.54	36,227.66
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	727.34	130.02
1510	Interest Earnings	826.95	148.74
1950	Services Provided Other School Districts or Coops	1,802.87	0.00
2220	County On-Schedule Trans Reimb	64,685.63	67,435.38
3210	State On-Schedule Trans Reimb	64,767.63	67,603.38
3440	State HB20/SB417 Prop Tax Reimb	747.06	640.33
3444	State School Block Grant	8,463.71	8,248.54
3460	Montana Oil and Gas Tax	216.14	97.49
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>146,679.87</u>	<u>180,531.54</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
	1XX Personal Services - Salaries	16,499.97	16,400.01
	2XX Personal Services - Employee Benefits	1,775.14	1,775.84
24XX	Support Services - School Administration		
	1XX Personal Services - Salaries	7,052.00	6,698.45
	2XX Personal Services - Employee Benefits	760.02	718.52
25XX	Support Services - Business		
	1XX Personal Services - Salaries	10,799.13	9,440.24
	2XX Personal Services - Employee Benefits	822.02	821.55
26XX	Operation and Maintenance of Plant Services		
	1XX Personal Services - Salaries	1,936.41	1,585.60
	2XX Personal Services - Employee Benefits	263.15	263.15
27XX	Student Transportation Services		
	1XX Personal Services - Salaries	67,175.18	72,547.80
	2XX Personal Services - Employee Benefits	28,333.34	27,521.15
	4XX Purchased Property Services	32,805.05	28,651.92
	5XX Other Purchased Services	13,346.20	15,752.14
	6XX Supplies and Materials	10,036.73	13,248.20
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>191,604.34</u>	<u>195,424.57</u>



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## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						27,092.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						180,531.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						195,424.57	(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)						12,199.37	(5)



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## 11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	69,196.00	76,097.51
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,345.08	630.30
1510	Interest Earnings	7,066.87	4,415.03
3440	State HB20/SB417 Prop Tax Reimb	1,747.78	1,498.09
3444	State School Block Grant	13,651.58	13,304.52
3460	Montana Oil and Gas Tax	479.82	216.41

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		93,487.13	96,161.86
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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	95,989.00	83,876.08

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		95,989.00	83,876.08
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## Schedule of Changes Worksheet

Beginning Fund Balance					220,634.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					96,161.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					83,876.08	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					232,919.78	(5)



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## 12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	37.53	124.82
1611	National School Lunch Program	32,007.68	31,973.05
1621	Lunch Sales	65,544.65	68,915.50
1632	Daily Adult Sales	1,614.00	1,584.50
1634	Daily Ala Carte Sales	4,564.70	5,320.37
1900	Other Revenue from Local Sources	70.00	0.00
3220	State Food Services Match	318.22	0.00
4550	Federal Child Nutrition	14,803.46	13,801.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>118,960.24</u>	<u>121,719.46</u>

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

PRC Program Function Object		2002 Value	2003 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	49,123.44	46,609.13
	2XX Personal Services - Employee Benefits	1,884.52	1,952.70
	4XX Purchased Property Services	28.50	45.00
	5XX Other Purchased Services	677.15	682.48
	6XX Supplies and Materials	63,806.22	63,426.06
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>115,519.83</u>	<u>112,715.37</u>



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## 12 - School Food Services Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					6,977.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					121,719.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					112,715.37	(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)					15,981.44	(5)



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## 13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	0.00	956.70
1510 Interest Earnings	0.00	6.84
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	963.54

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	963.54	(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)	963.54	(5)



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## 14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	1,042.18	1,155.52
1900	Other Revenue from Local Sources	166.85	0.00
2240	County Retirement Distribution	191,124.70	168,862.33
6100	Material Prior Period Revenue Adjustments	0.00	873.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>192,333.73</u>	<u>170,891.07</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	63,530.19	62,548.64
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	9,297.95	8,048.43
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	4,917.92	5,137.25
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	9,849.60	10,055.92
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	11,427.92	11,014.89
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	5,790.49	5,417.02
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	5,777.48	6,513.96
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	9,090.78	9,468.93
277	Federal Individuals with Disabilities Education Act (IDEA)		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	1,549.53	0.00
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	5,293.92	4,477.91
291	Federal Title I Grant - Educationally Deprived/Compensat		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	6,204.68	0.00



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## 14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
299	Miscellaneous OPI and Non-OPI Federal Grants/Loans				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	67.52	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	21,800.91
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	0.00	1.66
3XX	Undistributed Vocational Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	36,113.98	0.00
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	2.60	0.00
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	2,465.55
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	12.96
456	IDEA, Part B, Children with Disabilities				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	1,357.77
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	707.36	1,128.21
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	0.00	315.22
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	2,331.98	2,100.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	1,032.52	870.02
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	4,021.35	4,423.39



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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
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	6,584.37	5,850.09
<b>291 Title I Grant General Fund</b>		
420 Title I, Part A, Improving Basic Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	3,848.44
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	183,592.14	166,857.17

### Schedule of Changes Worksheet

Beginning Fund Balance	76,851.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	170,891.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	166,857.17	(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)	80,885.07	(5)



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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>001 Library</b>	
1510 Interest Earnings	13.58
1920 Contributions/Donations from Private Sources	700.00
<b>001 Subtotal</b>	713.58
<b>002 Sweet Sixteen</b>	
1900 Other Revenue from Local Sources	591.50
<b>004 VoAg Projects</b>	
1510 Interest Earnings	79.49
<b>005 Vo Ed State Dist-Agricult</b>	
3900 State Career & Technical Ed Entitlement	4,191.00
<b>006 Vo Ed State Home Ec</b>	
3900 State Career & Technical Ed Entitlement	673.00
<b>007 Vo Ed State Office Occup</b>	
3900 State Career & Technical Ed Entitlement	594.00
<b>008 River Watch</b>	
1510 Interest Earnings	14.16
<b>010 Misc - Donations</b>	
1510 Interest Earnings	138.47
1900 Other Revenue from Local Sources	758.53
1920 Contributions/Donations from Private Sources	1,245.00
<b>010 Subtotal</b>	2,142.00
<b>012 Cafeteria</b>	
1900 Other Revenue from Local Sources	35.00
<b>013 Gifted &amp; Talented</b>	
3600 State Gifted & Talented Reimbursement	918.00
<b>014 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	7,941.00
<b>015 Consumer Science</b>	
1510 Interest Earnings	632.23
<b>018 Piano Fund</b>	
1510 Interest Earnings	90.87
<b>019 Special Olympics</b>	
1510 Interest Earnings	9.23
1900 Other Revenue from Local Sources	193.50



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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>019 Subtotal</b>	202.73
<b>021 Band Instruments</b>	
1510 Interest Earnings	27.82
<b>022 Restitution</b>	
1510 Interest Earnings	14.16
<b>031 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	13,637.00
<b>039 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	1,721.00
<b>040 Title I, Part G, Advanced Placement</b>	
4290 Title I, Part G, Advanced Placement	179.75
<b>060 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	635.00
<b>077 IDEA, Part B, Children w/Disabilities</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	22,822.00
<b>099 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	17,403.39
<b>182 Vo Ed Carl D Perkins-Basic</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	9,148.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	84,406.68

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

PRC Program Function Object	2003 Value
<b>002 Sweet Sixteen</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	419.62
6XX Supplies and Materials	88.99
27XX Student Transportation Services	
1XX Personal Services - Salaries	76.86
2XX Personal Services - Employee Benefits	6.03
<b>002 Subtotal</b>	591.50



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>004 VoAg Projects</b>	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	234.65
<b>005 Vo Ed State Dist-Agricult</b>	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
4XX Purchased Property Services	181.06
5XX Other Purchased Services	884.40
6XX Supplies and Materials	3,283.92
	4,349.38
<b>005 Subtotal</b>	
<b>006 Vo Ed State Home Ec</b>	
394 State Career & Technical Ed Entitlement - Family & Cons	
1XXX Instruction	
5XX Other Purchased Services	74.50
6XX Supplies and Materials	1,010.94
	1,085.44
<b>006 Subtotal</b>	
<b>007 Vo Ed State Office Occup</b>	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	594.01
<b>010 Misc - Donations</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	874.97
<b>013 Gifted &amp; Talented</b>	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
5XX Other Purchased Services	451.79
6XX Supplies and Materials	194.25
8XX Other Expenditures	20.00
27XX Student Transportation Services	
1XX Personal Services - Salaries	109.36
2XX Personal Services - Employee Benefits	13.34

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### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
360 State Gifted & Talented Reimbursement	
27XX Student Transportation Services	
6XX Supplies and Materials	44.32
	44.32
<b>013 Subtotal</b>	<b>833.06</b>
<b>014 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	4,490.53
2XX Personal Services - Employee Benefits	199.28
5XX Other Purchased Services	2,173.07
8XX Other Expenditures	881.37
21XX Support Services - Students	
5XX Other Purchased Services	73.75
222X Educational Media Services	
5XX Other Purchased Services	123.00
	7,941.00
<b>014 Subtotal</b>	<b>7,941.00</b>
<b>015 Consumer Science</b>	
394 State Career & Technical Ed Entitlement - Family & Cons	
1XXX Instruction	
6XX Supplies and Materials	451.00
<b>018 Piano Fund</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	935.85
<b>031 Title I, Part A, Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	9,994.36
2XX Personal Services - Employee Benefits	2,484.84
5XX Other Purchased Services	68.37
6XX Supplies and Materials	1,089.43
	13,637.00
<b>031 Subtotal</b>	<b>13,637.00</b>



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>039 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	644.68
222X Educational Media Services	
6XX Supplies and Materials	1,076.32
	1,721.00
<b>039 Subtotal</b>	
<b>060 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
5XX Other Purchased Services	635.00
<b>077 IDEA, Part B, Children w/Disabilities</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	17,521.38
2XX Personal Services - Employee Benefits	3,694.14
3XX Purchased Professional and Technical Services	705.53
5XX Other Purchased Services	85.00
6XX Supplies and Materials	219.39
21XX Support Services - Students	
1XX Personal Services - Salaries	515.79
2XX Personal Services - Employee Benefits	80.77
	22,822.00
<b>077 Subtotal</b>	
<b>099 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	5,791.90
3XX Purchased Professional and Technical Services	600.00
5XX Other Purchased Services	2,417.60
6XX Supplies and Materials	5,577.95
8XX Other Expenditures	3,015.94
	17,403.39
<b>099 Subtotal</b>	



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>182 Vo Ed Carl D Perkins-Basic</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	626.00
6XX Supplies and Materials	8,522.00
	9,148.00
<b>182 Subtotal</b>	9,148.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      83,257.25

### Schedule of Changes Worksheet

Beginning Fund Balance	43,488.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	84,406.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	83,257.25	(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)	44,638.17	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Library	713.58	0.00	713.58
002 Sweet Sixteen	591.50	591.50	.00
004 VoAg Projects	79.49	234.65	-155.16
005 Vo Ed State Dist-Agricult	4,191.00	4349.38	-158.38



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## 15 - Miscellaneous Programs Fund

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
006 Vo Ed State Home Ec	673.00	1085.44	-412.44
007 Vo Ed State Office Occup	594.00	594.01	-.01
008 River Watch	14.16	0.00	14.16
010 Misc - Donations	2,142.00	874.97	1267.03
012 Cafeteria	35.00	0.00	35.00
013 Gifted & Talented	918.00	833.06	84.94
014 Title II, Part A, Teacher/Principal Train/Recruit	7,941.00	7941.00	.00
015 Consumer Science	632.23	451.00	181.23
018 Piano Fund	90.87	935.85	-844.98
019 Special Olympics	202.73	0.00	202.73
021 Band Instruments	27.82	0.00	27.82
022 Restitution	14.16	0.00	14.16
031 Title I, Part A, Improving Basic Programs	13,637.00	13637.00	.00
039 Title V, Part A, Innovative Programs	1,721.00	1721.00	.00
040 Title I, Part G, Advanced Placement	179.75	0.00	179.75
060 Title II, Part D, Ed Technology	635.00	635.00	.00
077 IDEA, Part B, Children w/Disabilities	22,822.00	22822.00	.00
085 Misc Trust Fund	0.00	0.00	.00
085 Misc Trust Fund	-2,890.04	0.00	-2890.04
099 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	17,403.39	17403.39	.00
182 Vo Ed Carl D Perkins-Basic	9,148.00	9148.00	.00
291 Title I Grant General Fund	0.00	3848.44	-3848.44
291 Title I Grant General Fund	0.00	0.00	.00
391 Agriculture	0.00	93038.73	-93038.73
391 Agriculture	0.00	0.00	.00
394 Family and Consumer Sciences	0.00	46190.59	-46190.59
394 Family and Consumer Sciences	0.00	0.00	.00
396 Business/Marketing	0.00	32781.53	-32781.53
396 Business/Marketing	0.00	0.00	.00
<b>Total</b>	<b>81,516.64</b>	<b>259,116.54</b>	<b>-177,599.90</b>



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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	19,691.97	33,084.16
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	149.97	162.25
1340	Fees for Adult Education	1,475.00	2,458.00
1510	Interest Earnings	229.71	481.27
3444	State School Block Grant	949.12	924.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>22,495.77</u>	<u>37,110.67</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	10,105.30	7,700.86
	2XX Personal Services - Employee Benefits	841.22	1,604.78
	3XX Purchased Professional and Technical Services	1,342.50	1,732.50
	4XX Purchased Property Services	15.00	0.00
	5XX Other Purchased Services	147.81	218.85
	6XX Supplies and Materials	126.77	1,020.22
	221X Improvement of Instruction Services		
	6XX Supplies and Materials	0.00	3,296.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>12,578.60</u>	<u>15,573.21</u>



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## 17 - Adult Education Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						14,909.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						37,110.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						15,573.21	(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)						36,446.92	(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
1510	Interest Earnings	306.70	188.92
1900	Other Revenue from Local Sources	0.00	1.00
1982	Summer Session - Driver's Education Fees	4,345.00	7,640.00
3260	State Driver's Education Reimbursement	2,520.00	2,080.00
6100	Material Prior Period Revenue Adjustments	-29.22	705.32
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>7,142.48</u>	<u>10,615.24</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	5,250.00	5,752.50
2XX	Personal Services - Employee Benefits	17.06	863.22
4XX	Purchased Property Services	2,461.46	1,707.98
5XX	Other Purchased Services	1,072.32	347.00
6XX	Supplies and Materials	504.91	2,426.65
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>9,305.75</u>	<u>11,097.35</u>



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## 18 - Traffic Education Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					9,948.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					10,615.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					11,097.35	(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)					9,466.03	(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	3.92	10.00
1910 Rentals	415.00	855.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	418.92	865.00

### Schedule of Changes Worksheet

Beginning Fund Balance	418.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	865.00	(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)	1,283.92	(5)



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## 21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	44.43	31.24
9710 Residual Equity Transfers In	0.00	7,450.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	44.43	7,481.24

### Schedule of Changes Worksheet

Beginning Fund Balance	1,488.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,481.24	(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)	8,969.89	(5)



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## 24 - Metal Mines Tax Reserve Fund

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

PRC Revenue	2002 Value	2003 Value
2114 County Metal Mines License Taxes	0.00	26,052.76
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	26,052.76

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26,052.76	(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)	26,052.76	(5)



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## 25 - State Mining Impact Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	62.53	1.92
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>62.53</u>	<u>1.92</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	4,426.78	16.65
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>4,426.78</u>	<u>16.65</u>

## Schedule of Changes Worksheet

Beginning Fund Balance	14.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16.65	(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)	0.02	(5)



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## 28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	0.00	44,859.36
1510 Interest Earnings	138.51	29.45
3281 State Technology Aid	257.44	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	395.95	44,888.81

### 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	0.00	4,396.20
5XX Other Purchased Services	0.00	828.00
6XX Supplies and Materials	1,568.90	46,006.18
24XX Support Services - School Administration		
6XX Supplies and Materials	0.00	454.20
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,568.90	51,684.58



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28 - Technology Fund

## Schedule of Changes Worksheet

Beginning Fund Balance						3,607.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						44,888.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						51,684.58	(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)						-3,188.34	(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	24.50
3282 State Flexibility Fund Allocation	0.00	3,727.10
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	3,751.60

### 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	1,426.57
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	35.22
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	1,461.79

## Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,751.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,461.79	(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)	2,289.81	(5)



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## 60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	3,476.35	2,505.38
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,476.35	2,505.38

### Schedule of Changes Worksheet

Beginning Fund Balance	110,935.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,505.38	(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)	113,440.96	(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	15,430.99	14,808.46
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	354.74	146.91
1510	Interest Earnings	1,883.05	1,108.24
3440	State HB20/SB417 Prop Tax Reimb	325.96	279.39
3444	State School Block Grant	3,661.81	3,568.72
3460	Montana Oil and Gas Tax	130.73	58.96
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>21,787.28</u>	<u>19,970.68</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	15,975.04	2,113.92
6XX	Supplies and Materials	4,589.69	3,290.49
7XX	Property and Equipment Acquisition	5,995.00	15,472.62
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>26,559.73</u>	<u>20,877.03</u>



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## 61 - Building Reserve Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					56,882.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					19,970.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					20,877.03	(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)					55,976.18	(5)



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## 81 - Endowment Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	17,348.52	13,491.89
1920	Contributions/Donations from Private Sources	6,138.33	20,300.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>23,486.85</u>	<u>33,791.89</u>

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

PRC Program Function Object		2002 Value	2003 Value
8XX	Community Services Programs		
33XX	Community Services		
870	Student Scholarships	22,635.64	18,062.09
999	Undistributed		
9999	Undistributed		
971	Residual Equity Transfers Out	0.00	153,389.14
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>22,635.64</u>	<u>171,451.23</u>

## Schedule of Changes Worksheet

Beginning Fund Balance		186,700.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		33,791.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		171,451.23	(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)		49,041.63	(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	227,097.56	205,387.78
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	227,097.56	205,387.78

### 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	222,373.36	207,125.78
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	222,373.36	207,125.78

## Schedule of Changes Worksheet

Beginning Fund Balance	55,564.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	205,387.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	207,125.78	(3)
Increase/Decrease of Reserve for Inventories		
This Year                   0.00 Less Last Year           0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                   0.00 Less Last Year           0.00                   (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	53,826.66	(5)



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## 85 - Miscellaneous Trust Fund

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

PRC Revenue	2002 Value	2003 Value
6100 Material Prior Period Revenue Adjustments	0.00	226,563.76
9710 Residual Equity Transfers In	0.00	153,389.14
<b>085 Misc Trust Fund</b>		
6100 Material Prior Period Revenue Adjustments	0.00	-2,890.04
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	377,062.86

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	377,062.86	(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)	377,062.86	(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	46,807.99	53,200.46
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	4,477.62
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	74,040.00
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	23,946.12
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	23,946.12

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,981.38
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	34,482.20
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	37,598.72
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

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

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

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

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

### Subsidiary Ledger

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

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

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	29,426.07	0.00	0.00	0.00	
280	1XXX	2XX	4,039.75	0.00	0.00	0.00	
280	1XXX	3XX	89.25	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	1,409.79	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	2,633.86	0.00	0.00	0.00	
<b>Totals</b>			37,598.72	0.00	0.00	0.00	37,598.72



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*Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.*

*\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY03.*