



Trustees' Financial Summary

FY2002-03

Submit ID: 0025-825810180000

02 Big Horn County
0025 Lodge Grass Elem

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

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

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

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

Certification

Business Manager/Clerk Lisa Fritzler

Phone #: (406) 639-2304

(Signature)

(Date)

Chair, Board of Trustees Elroy Nomee

(Signature)

(Date)

County Superintendent Gary Hickey

(Signature)

(Date)

Software

Accounting Package: Futex

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

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

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



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PRC	Title	Project Type	Project Number	CFDA #
001	Title 1 Part a	FEDERAL	0200253100	84.010A
002	ESEA Title II, Part A	FEDERAL	0200251403	na
005	Federal Indian Ed	FEDERAL	S060A990862	84.060
006	Idea-b	FEDERAL	0200257700	84.027A
007	Title II, Part D, Ed Technology	FEDERAL	0200256003	84.318
010	Idea-Preschool Section 619	FEDERAL	0200257900	84.173A
014	Title IV Drug Free Schools	FEDERAL	0200251600	84.1846
015	Title II Eisenhower Math/science	FEDERAL	0200251500	84.168
016	Title V, Part A, Innovative Programs	FEDERAL	0200253903	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)	117,299.33	61,827.70		-203,491.28
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	117,299.33	61,827.70		-203,491.28
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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)	117,299.33	61,827.70		-203,491.28
52	TOTAL FUND BALANCE/EQUITY	117,299.33	61,827.70		-203,491.28
53	TOTAL LIABILITIES AND FUND BALANCE	117,299.33	61,827.70		-203,491.28

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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)	26,117.68	109,714.27	-195,959.81	10,015.05
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	26,117.68	109,714.27	-195,959.81	10,015.05
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)	26,117.68	109,714.27	-195,959.81	10,015.05
52	TOTAL FUND BALANCE/EQUITY	26,117.68	109,714.27	-195,959.81	10,015.05
53	TOTAL LIABILITIES AND FUND BALANCE	26,117.68	109,714.27	-195,959.81	10,015.05

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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)			23,510.45	
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			23,510.45	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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)			23,510.45	
52	TOTAL FUND BALANCE/EQUITY			23,510.45	
53	TOTAL LIABILITIES AND FUND BALANCE			23,510.45	

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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)			2,462,374.42	
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			2,462,374.42	
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)			2,462,374.42	
52	TOTAL FUND BALANCE/EQUITY			2,462,374.42	
53	TOTAL LIABILITIES AND FUND BALANCE			2,462,374.42	

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,952.10	7,402.73	19,946.29	
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	10,952.10	7,402.73	19,946.29	
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)	10,952.10	7,402.73	19,946.29	
52	TOTAL FUND BALANCE/EQUITY	10,952.10	7,402.73	19,946.29	
53	TOTAL LIABILITIES AND FUND BALANCE	10,952.10	7,402.73	19,946.29	

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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)				
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)				
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					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
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		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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

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



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



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

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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				19,946.29
15	Amounts to be Provided (404-406)				-19,946.29
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)				
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)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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	80,657.92	0.00
1111	District Levy - Real Property	0.00	58,516.39
1112	District Levy - Personal Property	0.00	3,217.13
1113	District Levy - Heavy Motor Vehicles	3,845.39	0.00
1130	Tax Title and Property Sales	101.23	138.78
1190	Penalties and Interest on Taxes	1,600.45	456.40
1510	Interest Earnings	43.33	25.45
1900	Other Revenue from Local Sources	184.47	4.06
3110	Direct State Aid	725,060.76	664,538.88
3115	State Spec Ed Allowable Cost Pymt to Districts	93,281.41	103,952.43
3120	State Guaranteed Tax Base Aid	500,780.60	445,891.43
3440	State HB20/SB417 Prop Tax Reimb	5,528.12	4,474.31
3444	State School Block Grant	30,021.00	29,257.79
3460	Montana Oil and Gas Tax	4,409.81	6,798.37

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

1,445,514.49 1,317,271.42

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	520,648.97	273,619.31
2XX	Personal Services - Employee Benefits	6,579.84	4,756.17
3XX	Purchased Professional and Technical Services	0.00	10,572.10
5XX	Other Purchased Services	0.00	46,610.07
6XX	Supplies and Materials	0.00	11,423.98
21XX	Support Services - Students		
1XX	Personal Services - Salaries	78,039.04	89,460.05
222X	Educational Media Services		
1XX	Personal Services - Salaries	73,081.48	79,244.07
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	222,907.25	235,461.86
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	121,706.24	134,324.78
2XX	Personal Services - Employee Benefits	0.00	4.97
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	226,282.21	258,757.95
2XX	Personal Services - Employee Benefits	0.00	3.20



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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			
		1XX	Personal Services - Salaries	142,888.57	109,921.61
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	43,911.92	45,011.18
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	3,232.32	5,085.14
		2XX	Personal Services - Employee Benefits	64.66	0.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	15,509.71	22,606.96
		3XX	Purchased Professional and Technical Services	0.00	6,595.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,454,852.21</u>	<u>1,333,458.56</u>

Schedule of Changes Worksheet

Beginning Fund Balance					133,486.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,317,271.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,333,458.56	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					117,299.33	(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	8,327.06	726.40
1112	District Levy - Personal Property	962.38	102.60
1130	Tax Title and Property Sales	0.00	96.41
1190	Penalties and Interest on Taxes	1,144.42	210.55
1900	Other Revenue from Local Sources	67.72	0.00
2220	County On-Schedule Trans Reimb	36,893.19	53,647.93
3210	State On-Schedule Trans Reimb	21,191.60	53,647.93
3444	State School Block Grant	38,783.24	37,797.27
3460	Montana Oil and Gas Tax	3,144.65	428.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>110,514.26</u>	<u>146,657.11</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
5XX	Other Purchased Services	131,521.50	139,589.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>131,521.50</u>	<u>139,589.80</u>



Trustees' Financial Summary

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02 Big Horn County
0025 Lodge Grass Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					54,760.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					146,657.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					139,589.80	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					61,827.70	(5)



Trustees' Financial Summary

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02 Big Horn County 0025 Lodge Grass Elem

12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1621	Lunch Sales	0.00	12,467.85
1623	Milk Sales	19,518.24	0.00
3220	State Food Services Match	0.00	30,050.04
4550	Federal Child Nutrition	173,428.74	163,663.48
6100	Material Prior Period Revenue Adjustments	0.00	-82.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>192,946.98</u>	<u>206,098.97</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	112,703.02	117,432.24
	2XX Personal Services - Employee Benefits	9,162.21	9,995.92
	4XX Purchased Property Services	34,098.18	21,523.90
	5XX Other Purchased Services	2,634.30	131.90
	6XX Supplies and Materials	171,827.65	173,872.01
	7XX Property and Equipment Acquisition	9,652.18	0.00
	8XX Other Expenditures	0.00	343.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>340,077.54</u>	<u>323,299.43</u>



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02 Big Horn County
0025 Lodge Grass Elem

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance						-86,290.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						206,098.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						323,299.43	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						-203,491.28	(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	33.72	0.00
1190 Penalties and Interest on Taxes	16.67	0.00
1510 Interest Earnings	656.13	385.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	706.52	385.26

Schedule of Changes Worksheet

Beginning Fund Balance	25,732.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	385.26	(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)	26,117.68	(5)



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02 Big Horn County 0025 Lodge Grass Elem

14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
2240	County Retirement Distribution	354,247.00	387,772.00
6100	Material Prior Period Revenue Adjustments	0.00	-6.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>354,247.00</u>	<u>387,765.54</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		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	169,578.65	175,612.49
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	11,547.40	13,344.68
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	11,016.21	12,018.97
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	32,439.80	36,505.24
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	16,651.20	21,093.80
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	1,167.52	677.99
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	31,590.03	35,287.13
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	25,207.97	30,888.12
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	6,711.52	7,535.63
287	Federal Johnson O'Malley Grant (JOM)		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	5,057.91	0.00
291	Federal Title I Grant - Educationally Deprived/Compensat		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	15,100.18	0.00
292	Federal Title I Grant - Handicapped		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	25.58	0.00



Trustees' Financial Summary

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02 Big Horn County 0025 Lodge Grass Elem

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
292	Federal Title I Grant - Handicapped				
299	Miscellaneous OPI and Non-OPI Federal Grants/Loans				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	588.16	0.00
410	Miscellaneous Federal Grants Direct from Feds				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	2,436.12
414	Federal Johnson O'Malley (JOM)				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	3,372.69
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	22,446.83
421	Title I, Part A, Accountability				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	189.18
423	Title I, Part B, Subpart 1, Reading First				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	999.63
434	Title IV, Part B, 21st Century Community Learning Center				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	659.20
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	431.80	726.69
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	3,511.31	4,725.65
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	15,452.85	16,544.22
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>346,078.09</u>	<u>385,064.26</u>



Trustees' Financial Summary

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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					107,012.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					387,765.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					385,064.26	(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)					109,714.27	(5)



Trustees' Financial Summary

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02 Big Horn County 0025 Lodge Grass Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
001 Title 1 Part a	
4200 Title I, Part A, Improving Basic Programs	354,661.00
005 Federal Indian Ed	
4130 Title VII Indian Education	47,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	401,661.00

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

PRC Program Function Object	2003 Value
001 Title 1 Part a	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	187,496.44
2XX Personal Services - Employee Benefits	25,946.64
6XX Supplies and Materials	70,496.02
7XX Property and Equipment Acquisition	479.90
001 Subtotal	284,419.00
002 ESEA Title II, Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
5XX Other Purchased Services	81,805.00
005 Federal Indian Ed	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	29,323.20
2XX Personal Services - Employee Benefits	7,368.28
3XX Purchased Professional and Technical Services	1,175.00
5XX Other Purchased Services	8,002.57
6XX Supplies and Materials	9,881.45
005 Subtotal	55,750.50



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
006 Idea-b	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	85,271.37
2XX Personal Services - Employee Benefits	4,167.63
62XX Resources Transferred to Other School Districts or Cooper	
930 Federal/State Grant Resources Transferred to Other Distric	11,363.00
	100,802.00
006 Subtotal	
007 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
5XX Other Purchased Services	12,276.00
010 Idea-Preschool Section 619	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	4,311.00
014 Title IV Drug Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,649.44
5XX Other Purchased Services	422.80
6XX Supplies and Materials	4,997.96
8XX Other Expenditures	514.80
	8,585.00
014 Subtotal	
016 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
5XX Other Purchased Services	4,648.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 552,596.50



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						-45,024.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						401,661.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						552,596.50	(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)						-195,959.81	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Title 1 Part a	354,661.00	284419.00	70242.00
002 ESEA Title II, Part A	0.00	81805.00	-81805.00
005 Federal Indian Ed	47,000.00	55750.50	-8750.50
006 Idea-b	0.00	100802.00	-100802.00
007 Title II, Part D, Ed Technology	0.00	12276.00	-12276.00
010 Idea-Preschool Section 619	0.00	4311.00	-4311.00
014 Title IV Drug Free Schools	0.00	8585.00	-8585.00
015 Title II Eisenhower Math/science	0.00	0.00	.00
016 Title V, Part A, Innovative Programs	0.00	4648.00	-4648.00
Total	<u>401,661.00</u>	<u>552,596.50</u>	<u>-150,935.50</u>



Trustees' Financial Summary

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17 - Adult Education Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	74.74	0.00
1111 District Levy - Real Property	0.00	4,406.18
1112 District Levy - Personal Property	0.00	144.56
1190 Penalties and Interest on Taxes	16.89	10.01
1510 Interest Earnings	42.34	24.84
1900 Other Revenue from Local Sources	1.87	0.00
3440 State HB20/SB417 Prop Tax Reimb	0.00	264.08
3444 State School Block Grant	51.12	49.82
3460 Montana Oil and Gas Tax	0.00	402.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	186.96	5,301.57

Schedule of Changes Worksheet

Beginning Fund Balance	4,713.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,301.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,015.05	(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	3.99	2.34
1910 Rentals	20,575.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	20,578.99	2.34

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		
3XX Purchased Professional and Technical Services	0.00	14,000.00
4XX Purchased Property Services	6,224.64	1,925.00
8XX Other Expenditures	0.00	360.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,224.64	16,285.00

Schedule of Changes Worksheet

Beginning Fund Balance	39,793.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,285.00	(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)
	23,510.45	(5)



Trustees' Financial Summary

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26 - Impact Aid Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	82,955.52	35,586.34
1900	Other Revenue from Local Sources	6,528.19	9,970.47
4820	Federal Impact Aid - Title VIII	1,588,491.12	1,814,384.18
6100	Material Prior Period Revenue Adjustments	0.00	863.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,677,974.83	1,860,804.01

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	548,790.86	799,569.76
2XX	Personal Services - Employee Benefits	172,925.12	156,035.51
3XX	Purchased Professional and Technical Services	1,585.50	13,530.72
4XX	Purchased Property Services	587.25	0.00
5XX	Other Purchased Services	16,591.24	22,149.66
6XX	Supplies and Materials	144,388.51	114,311.09
7XX	Property and Equipment Acquisition	41,959.00	5,239.28
8XX	Other Expenditures	10,108.45	7,937.20
21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	18,588.18	18,430.53
5XX	Other Purchased Services	87.63	0.00
6XX	Supplies and Materials	741.56	3,285.30
222X	Educational Media Services		
2XX	Personal Services - Employee Benefits	11,474.61	10,928.22
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	4,480.00	32,440.48
2XX	Personal Services - Employee Benefits	110,645.74	86,510.34
3XX	Purchased Professional and Technical Services	21,916.82	186,936.72
5XX	Other Purchased Services	50,148.35	31,957.32
6XX	Supplies and Materials	16,271.84	26,429.06
7XX	Property and Equipment Acquisition	14,524.65	8,454.99
8XX	Other Expenditures	84,751.33	22,241.52
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	0.00	34,556.77
2XX	Personal Services - Employee Benefits	27,337.15	28,062.78
5XX	Other Purchased Services	0.00	1,655.51
25XX	Support Services - Business		
1XX	Personal Services - Salaries	0.00	1,050.00
2XX	Personal Services - Employee Benefits	294.77	1,400.71



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26 - Impact Aid Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	25XX	Support Services - Business			
		3XX	Purchased Professional and Technical Services	47,328.08	30,444.64
		4XX	Purchased Property Services	44,206.04	64,285.61
		5XX	Other Purchased Services	60,752.19	81,684.11
		6XX	Supplies and Materials	15,984.03	12,278.58
		7XX	Property and Equipment Acquisition	11,725.00	849.66
		8XX	Other Expenditures	14,680.73	17,375.01
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	0.00	1,165.05
		2XX	Personal Services - Employee Benefits	82,228.01	81,125.51
		3XX	Purchased Professional and Technical Services	37,648.55	38,326.03
		4XX	Purchased Property Services	3,892.55	0.00
		5XX	Other Purchased Services	749.17	494.43
		6XX	Supplies and Materials	43,753.86	68,522.88
		7XX	Property and Equipment Acquisition	440.00	26,470.47
		8XX	Other Expenditures	36.40	1,090.36
260	Bilingual				
	1XXX	Instruction			
		5XX	Other Purchased Services	364.00	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	60,007.36	54,185.67
		3XX	Purchased Professional and Technical Services	7,792.06	7,022.03
		5XX	Other Purchased Services	1,598.23	535.97
		6XX	Supplies and Materials	5,655.03	18,505.48
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	10,140.30	9,844.70
		6XX	Supplies and Materials	0.00	1,387.14
290	Federal Title I Grant - Even Start\LEA				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	673.74	0.00
295	Federal Title I Grant - Program Improvement				
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	1.28	0.00
299	Miscellaneous OPI and Non-OPI Federal Grants/Loans				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	3,517.36	0.00
		5XX	Other Purchased Services	368.05	0.00



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26 - Impact Aid Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
299	Miscellaneous OPI and Non-OPI Federal Grants/Loans				
	1XXX		Instruction		
		6XX	Supplies and Materials	28.00	0.00
410	Miscellaneous Federal Grants Direct from Feds				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	0.00	88.40
		3XX	Purchased Professional and Technical Services	0.00	6,750.00
		5XX	Other Purchased Services	0.00	610.92
		6XX	Supplies and Materials	0.00	1,330.23
410	Summer School				
	1XXX		Instruction		
		6XX	Supplies and Materials	4,953.70	0.00
413	Title VII Indian Education				
	1XXX		Instruction		
		1XX	Personal Services - Salaries	0.00	35,754.21
		2XX	Personal Services - Employee Benefits	0.00	3,065.15
420	Title I, Part A, Improving Basic Programs				
	1XXX		Instruction		
		6XX	Supplies and Materials	0.00	3,122.11
421	Title I, Part A, Accountability				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	0.00	1,235.74
422	Title I, Part A, Improvement Grants				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	0.00	1,963.33
		6XX	Supplies and Materials	0.00	6,697.65
423	Title I, Part B, Subpart 1, Reading First				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	0.00	986.28
434	Title IV, Part B, 21st Century Community Learning Center				
	1XXX		Instruction		
		1XX	Personal Services - Salaries	0.00	6,147.72
		2XX	Personal Services - Employee Benefits	0.00	3,542.88
710	School Sponsored Extracurricular Activities				
	27XX		Student Transportation Services		
		3XX	Purchased Professional and Technical Services	46.20	14,143.22
		4XX	Purchased Property Services	9,956.93	15,891.55



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26 - Impact Aid Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
710	School Sponsored		Extracurricular Activities		
	27XX		Student Transportation Services		
		5XX	Other Purchased Services	45,392.00	18.68
		6XX	Supplies and Materials	8,094.09	10,555.56
		8XX	Other Expenditures	49,945.14	0.00
	34XX		Extracurricular - Activities		
		2XX	Personal Services - Employee Benefits	13.30	26.60
720	School Sponsored		Athletics		
	27XX		Student Transportation Services		
		4XX	Purchased Property Services	0.00	2,641.86
	35XX		Extracurricular - Athletics		
		1XX	Personal Services - Salaries	18,246.68	9,638.89
		2XX	Personal Services - Employee Benefits	1,133.91	1,596.50
		3XX	Purchased Professional and Technical Services	0.00	9,439.24
		5XX	Other Purchased Services	14,420.41	16,465.41
		6XX	Supplies and Materials	5,900.42	13,655.59
		7XX	Property and Equipment Acquisition	224.00	0.00
910	Food Services				
	31XX		Food Services		
		2XX	Personal Services - Employee Benefits	31,245.95	34,800.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,941,341.31</u>	<u>2,328,875.37</u>



Trustees' Financial Summary

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26 - Impact Aid Fund

Schedule of Changes Worksheet

Beginning Fund Balance					2,930,445.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,860,804.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,328,875.37	(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)					2,462,374.42	(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	5.39	3.14
3281 State Technology Aid	361.57	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	366.96	3.14

Schedule of Changes Worksheet

Beginning Fund Balance	10,948.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,952.10	(5)



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29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
3282 State Flexibility Fund Allocation	0.00	7,402.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	7,402.73

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,402.73	(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)	7,402.73	(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	35.98	0.00
1190 Penalties and Interest on Taxes	19.66	0.00
1510 Interest Earnings	515.87	308.50
3460 Montana Oil and Gas Tax	177.02	152.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	748.53	461.33

Schedule of Changes Worksheet

Beginning Fund Balance	19,484.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	461.33	(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)	19,946.29	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	3,892.55	6,659.08
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	40,393.96
b. Related Services Block Grant Entitlement	13463.54
c. Total Entitlements Subject to Reversion	53,857.50

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	71,630.48
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	246,413.78
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	109,921.61	0.00	0.00	0.00
280	1XXX	2XX	0.00	0.00	0.00	54,185.67
280	1XXX	3XX	0.00	0.00	0.00	7,022.03
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	535.97
280	1XXX	6XX	0.00	0.00	0.00	18,505.48
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	45,011.18	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	9,844.70
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	1,387.14
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	0.00	0.00	0.00	0.00
Totals			154,932.79	0.00	0.00	91,480.99 246,413.78



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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.