



Trustees' Financial Summary

FY2002-03

Submit ID: 0350-7766204

**16 Gallatin County
0350 Bozeman 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 Steve Johnson

Phone #: (406) 522-6042

(Signature)

(Date)

Chair, Board of Trustees Denise Hayman

(Signature)

(Date)

County Superintendent Mary Ellen Fitzgerald

(Signature)

(Date)

Software

Accounting Package: TSC

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 #
115	MEDICAID	STATE	NONE	
117	Title IV, Part A, Safe & Drug-Free	FEDERAL	16-0350-16-03	84.186A
118	SUMMER SCHOOL	LOCAL	NONE	LOCAL
122	NSF PRESIDENTIAL AWARD - PIERCE	LOCAL		
125	FEDERAL INDIRECT COST	LOCAL	NONE	NONE
127	NATIONAL GEOGRAPHIC SOCIETY	LOCAL		
132	IDEA, Part B, Children w/Disabilities	FEDERAL	16-0350-77-03-	84.027
133	MONTANA SMALL SCHOOL ALLIANCE	LOCAL		
134	IDEA-Preschool Section 619	FEDERAL	16-0350-79-03-	84.173A
135	HAWTHORNE MODEL SCHOOL	LOCAL	NONE	LOCAL
136	HAWTHORNE KIDS AFTER SCHOOL	LOCAL		
137	IN-STATE TREATMENT	STATE	16-0350-76-03-P2	
138	SCHOOL RENOVATION, IDEA &	FEDERAL	16-0350-65-02	84.352A
140	ORION SOCIETY GRANT	LOCAL		
141	SCHERING SALES GRANT	LOCAL	NONE	LOCAL
142	TOYOTA TAPESTRY	LOCAL		
143	TITLE II EISENHOWER	FEDERAL	16-0350-15-02	84.281A
144	Title I, Part A, Improving Basic Programs	FEDERAL	16-0350-31-03	84.010A
145	CIVIL AIR PATROL TEACHER GRANT	LOCAL		
146	MILKEN FAMILY FOUNDATION	LOCAL		
147	SWEETPEA GRANTS	LOCAL	NONE	LOCAL
148	Title VII, Indian Education	FEDERAL	S060A020430	84.060
149	Gifted & Talented	STATE	16-0350-13-03	State
152	BOZEMAN FRIENDS OF MUSIC	LOCAL		
153	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	16-0350-14-03	84.367
154	Title II, Part D, Ed Technology	FEDERAL	16-0350-60-03	84.318
155	WEBS GRANT	LOCAL		
157	Title I Part A	FEDERAL	16-0350-31-02	84.010A
158	Title V, Part A, Innovative Programs	FEDERAL	16-0350-39-03	84.298
159	WE TEACH ALL	FEDERAL	16-0350-78-02	84.027A
164	WRITING SYMPOSIUM	LOCAL		
165	WE TEACH ALL	FEDERAL	16-0350-78-02	84.323A
166	EXXON MOBIL-HAWTH/IRVING	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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,244,417.39	192,606.34	176,795.80	
02	Taxes Receivable - Real and Personal (120-149)	577,368.30	32,829.75	1,781.14	
03	Taxes Receivable - Protested (150-159)	5,856.73	338.27	18.53	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	62,118.26			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	67,728.09			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,957,488.77	225,774.36	178,595.47	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	80,220.03	507.40		
25	Deferred Revenue (680)	615,822.70	31,594.41	1,748.60	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	696,042.73	32,101.81	1,748.60	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	72,169.66			
48	Fund Balance for Budget (961-970)	1,189,276.38	193,672.55	176,846.87	
52	TOTAL FUND BALANCE/EQUITY	1,261,446.04	193,672.55	176,846.87	
53	TOTAL LIABILITIES AND FUND BALANCE	1,957,488.77	225,774.36	178,595.47	

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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)	1,640.95	690,285.02	219,612.15	
02	Taxes Receivable - Real and Personal (120-149)	92.09			
03	Taxes Receivable - Protested (150-159)	.69			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			97,204.84	
06	Other Current Assets (190-210)		121.44	4,317.90	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			3,250.00	
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,733.73	690,406.46	324,384.89	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			139.42	
25	Deferred Revenue (680)	92.78			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	92.78		139.42	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,640.95	690,406.46	324,245.47	
52	TOTAL FUND BALANCE/EQUITY	1,640.95	690,406.46	324,245.47	
53	TOTAL LIABILITIES AND FUND BALANCE	1,733.73	690,406.46	324,384.89	

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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)				128,174.78
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				128,174.78
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)				128,174.78
52	TOTAL FUND BALANCE/EQUITY				128,174.78
53	TOTAL LIABILITIES AND FUND BALANCE				128,174.78

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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)			16,544.21	
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			16,544.21	
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)			16,544.21	
52	TOTAL FUND BALANCE/EQUITY			16,544.21	
53	TOTAL LIABILITIES AND FUND BALANCE			16,544.21	

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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)	227,199.41	90,517.45	52,151.65	
02	Taxes Receivable - Real and Personal (120-149)	14,197.92		132,123.31	
03	Taxes Receivable - Protested (150-159)	192.81		1,296.08	
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	241,590.14	90,517.45	185,571.04	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	15,300.00			
25	Deferred Revenue (680)	14,390.73		126,703.62	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	29,690.73		126,703.62	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	211,899.41	90,517.45	58,867.42	
52	TOTAL FUND BALANCE/EQUITY	211,899.41	90,517.45	58,867.42	
53	TOTAL LIABILITIES AND FUND BALANCE	241,590.14	90,517.45	185,571.04	

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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)	193,638.37	553,751.20		
02	Taxes Receivable - Real and Personal (120-149)		22,577.91		
03	Taxes Receivable - Protested (150-159)		231.22		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	24,715.98			
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	218,354.35	576,560.33		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	.48	1,535.00		
25	Deferred Revenue (680)		22,039.88		
26	Other Liabilities (690-699)	10,000.00			
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES	10,000.48	23,574.88		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	208,353.87	552,985.45		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	208,353.87	552,985.45		
53	TOTAL LIABILITIES AND FUND BALANCE	218,354.35	576,560.33		



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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)			268,447.64	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			14,081.67	
07	Inventories (220 & 230)			126,256.96	
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)			89,767.96	
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			498,554.23	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			879.63	
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			879.63	
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)			497,674.60	
52	TOTAL FUND BALANCE/EQUITY			497,674.60	
53	TOTAL LIABILITIES AND FUND BALANCE			498,554.23	



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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)			1,830,044.39	
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)			842.95	
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			1,830,887.34	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			684,902.91	
25	Deferred Revenue (680)			349,345.59	
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES			1,034,248.50	
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)			796,638.84	
52	TOTAL FUND BALANCE/EQUITY			796,638.84	
53	TOTAL LIABILITIES AND FUND BALANCE			1,830,887.34	

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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)			90,412.24	8,048.85
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			59.23	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			90,471.47	8,048.85
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			3,750.00	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			3,750.00	
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)			86,721.47	8,048.85
52	TOTAL FUND BALANCE/EQUITY			86,721.47	8,048.85
53	TOTAL LIABILITIES AND FUND BALANCE			90,471.47	8,048.85



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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 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)			2,169,921.50	
11	Buildings and Building Improvements (331 & 332)			24,703,651.44	
12	Machinery and Equipment (341 & 342)			1,158,349.03	
13	Construction Work in Progress (351)			105,460.16	
14	Amount Available in Debt Service and Compensated Absence Funds (403)				187,042.20
15	Amounts to be Provided (404-406)				12,469,886.66
20	TOTAL ASSETS AND OTHER DEBITS			28,137,382.13	12,656,928.66
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)				11,075,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				1,581,928.66
35	TOTAL LIABILITIES				12,656,928.66
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			28,137,382.13	
52	TOTAL FUND BALANCE/EQUITY			28,137,382.13	
53	TOTAL LIABILITIES AND FUND BALANCE			28,137,382.13	12,656,928.66



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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	5,482,057.26	5,888,484.14
1190	Penalties and Interest on Taxes	33,077.45	38,853.40
1310	Individual Tuition	17,295.89	42,721.73
1510	Interest Earnings	78,099.53	39,872.21
1900	Other Revenue from Local Sources	7,537.00	452.25
3110	Direct State Aid	5,788,019.06	5,826,737.30
3115	State Spec Ed Allowable Cost Pymt to Districts	748,041.55	795,796.27
3120	State Guaranteed Tax Base Aid	904,816.00	897,053.02
3440	State HB20/SB417 Prop Tax Reimb	68,106.04	56,835.10
3444	State School Block Grant	950,537.15	926,372.01

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

14,077,586.93 14,513,177.43

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	6,208,980.62	6,515,731.66
2XX	Personal Services - Employee Benefits	737,545.15	657,059.85
3XX	Purchased Professional and Technical Services	65,671.59	78,779.00
4XX	Purchased Property Services	12,152.89	11,519.00
5XX	Other Purchased Services	96,505.66	102,700.26
6XX	Supplies and Materials	484,986.61	438,145.02
7XX	Property and Equipment Acquisition	0.00	329.99
810	Dues and Fees	0.00	9,693.60
8XX	Other Expenditures	12,662.32	0.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	319,819.52	339,230.28
2XX	Personal Services - Employee Benefits	47,937.86	32,657.89
3XX	Purchased Professional and Technical Services	1,130.00	2,272.75
5XX	Other Purchased Services	2,539.63	1,995.63
6XX	Supplies and Materials	14,583.97	9,505.54
8XX	Other Expenditures	24.70	0.00
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	50,683.04	51,315.89
2XX	Personal Services - Employee Benefits	5,901.24	5,030.83
3XX	Purchased Professional and Technical Services	3,921.25	5,289.00
5XX	Other Purchased Services	41,111.52	42,534.09
6XX	Supplies and Materials	3,373.16	10,372.86
810	Dues and Fees	0.00	3,550.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0350-7766204

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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				
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	431,025.98	386,586.06
		2XX	Personal Services - Employee Benefits	52,923.81	50,504.18
		4XX	Purchased Property Services	1,879.57	795.98
		5XX	Other Purchased Services	2,032.17	1,977.20
		6XX	Supplies and Materials	80,679.00	76,523.73
		810	Dues and Fees	0.00	35.00
		8XX	Other Expenditures	35.00	0.00
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	148,645.21	156,131.00
		2XX	Personal Services - Employee Benefits	3,863.96	3,955.65
		3XX	Purchased Professional and Technical Services	31,089.04	46,082.14
		4XX	Purchased Property Services	231.02	15.00
		5XX	Other Purchased Services	40,069.00	50,312.00
		6XX	Supplies and Materials	6,668.20	11,467.16
		810	Dues and Fees	0.00	13,877.45
		8XX	Other Expenditures	15,245.92	0.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	977,560.99	1,023,337.43
		2XX	Personal Services - Employee Benefits	46,927.25	44,780.34
		3XX	Purchased Professional and Technical Services	225.00	99.00
		4XX	Purchased Property Services	66.06	388.99
		5XX	Other Purchased Services	34,722.39	30,460.32
		6XX	Supplies and Materials	17,699.71	22,831.79
		810	Dues and Fees	0.00	6,754.88
		8XX	Other Expenditures	1,613.27	0.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	100,196.96	87,683.73
		2XX	Personal Services - Employee Benefits	11,468.17	9,203.20
		4XX	Purchased Property Services	662.00	685.74
		5XX	Other Purchased Services	7,617.81	6,665.76
		6XX	Supplies and Materials	5,201.30	7,416.43
		810	Dues and Fees	0.00	319.75
		8XX	Other Expenditures	677.56	0.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	621,270.43	675,800.68
		2XX	Personal Services - Employee Benefits	120,328.11	102,171.92
		3XX	Purchased Professional and Technical Services	9,970.75	18,210.94
		4XX	Purchased Property Services	731,470.48	736,066.25
		5XX	Other Purchased Services	31,129.55	73,814.62
		6XX	Supplies and Materials	114,835.54	71,622.73
		7XX	Property and Equipment Acquisition	6,200.00	5,000.00



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01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	26XX	Operation and Maintenance of Plant Services			
		810	Dues and Fees	0.00	801.83
		8XX	Other Expenditures	5,011.98	0.00
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	5,785.45	7,550.52
	28XX	Support Services - Central			
		1XX	Personal Services - Salaries	155,004.65	163,205.19
		2XX	Personal Services - Employee Benefits	13,182.20	11,388.38
		3XX	Purchased Professional and Technical Services	23,815.56	31,374.31
		4XX	Purchased Property Services	3,513.40	7,061.84
		5XX	Other Purchased Services	13,580.74	13,595.47
		6XX	Supplies and Materials	25,547.95	12,287.39
		810	Dues and Fees	0.00	1,007.87
		8XX	Other Expenditures	505.63	0.00
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	113,099.58	258,482.15
260	Bilingual				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	25,076.26	0.00
		2XX	Personal Services - Employee Benefits	2,352.76	0.00
270	Gifted and Talented				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	69,016.42	0.00
		2XX	Personal Services - Employee Benefits	5,880.52	0.00
		5XX	Other Purchased Services	6,934.30	0.00
		6XX	Supplies and Materials	11,016.80	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	803,082.74	845,322.74
		2XX	Personal Services - Employee Benefits	129,947.29	152,539.27
		3XX	Purchased Professional and Technical Services	10,032.02	10,129.50
		4XX	Purchased Property Services	139.80	104.85
		5XX	Other Purchased Services	2,690.27	1,456.87
		6XX	Supplies and Materials	19,737.38	10,356.90
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	404,364.18	504,340.14
		2XX	Personal Services - Employee Benefits	33,063.39	41,349.48
		3XX	Purchased Professional and Technical Services	48,982.72	20,751.80
		5XX	Other Purchased Services	2,152.35	2,075.80



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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				
	21XX	Support Services - Students			
		6XX	Supplies and Materials	3,990.90	4,269.31
		810	Dues and Fees	0.00	20.00
		8XX	Other Expenditures	40.00	0.00
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	1,273.80	1,782.49
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	66,009.03	70,628.00
		2XX	Personal Services - Employee Benefits	3,978.46	4,564.70
		5XX	Other Purchased Services	4,733.93	4,571.35
		6XX	Supplies and Materials	4,146.00	3,457.77
		810	Dues and Fees	0.00	1,048.68
		8XX	Other Expenditures	277.00	0.00
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	4,405.25	3,518.25
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	1,165.02	1,243.50
		5XX	Other Purchased Services	2,800.00	0.00
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	818.85	0.00
		5XX	Other Purchased Services	1,108.66	0.00
299	Miscellaneous OPI and Non-OPI Federal Grants/Loans				
	221X	Improvement of Instruction Services			
		1XX	Personal Services - Salaries	22,147.94	0.00
		2XX	Personal Services - Employee Benefits	3,396.03	0.00
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	32,249.54
		2XX	Personal Services - Employee Benefits	0.00	5,414.55
		3XX	Purchased Professional and Technical Services	0.00	559.16
		5XX	Other Purchased Services	0.00	3,597.36
		6XX	Supplies and Materials	0.00	13,213.81
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	104,849.72
		2XX	Personal Services - Employee Benefits	0.00	5,281.20
		4XX	Purchased Property Services	0.00	744.58



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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				
	1XXX	Instruction			
		5XX	Other Purchased Services	0.00	279.16
		6XX	Supplies and Materials	0.00	7,807.96
	221X	Improvement of Instruction Services			
		1XX	Personal Services - Salaries	0.00	162.74
		5XX	Other Purchased Services	0.00	26.10
		6XX	Supplies and Materials	0.00	179.33
3XX	Undistributed Vocational Education Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	60,571.72	0.00
		2XX	Personal Services - Employee Benefits	3,717.40	0.00
		4XX	Purchased Property Services	895.94	0.00
		5XX	Other Purchased Services	527.62	0.00
		6XX	Supplies and Materials	6,729.71	0.00
	221X	Improvement of Instruction Services			
		1XX	Personal Services - Salaries	1,125.14	0.00
		5XX	Other Purchased Services	72.65	0.00
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	924.11
		5XX	Other Purchased Services	0.00	925.90
465	Federal Miscellaneous Grants from OPI				
	221X	Improvement of Instruction Services			
		1XX	Personal Services - Salaries	0.00	18,967.04
		2XX	Personal Services - Employee Benefits	0.00	3,532.68
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	18,075.07	21,551.47
		2XX	Personal Services - Employee Benefits	5.43	2.19
		3XX	Purchased Professional and Technical Services	650.00	0.00
		5XX	Other Purchased Services	762.27	0.00
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	95,705.10	100,381.37
		2XX	Personal Services - Employee Benefits	280.46	329.04
		3XX	Purchased Professional and Technical Services	10,058.50	9,713.75
		4XX	Purchased Property Services	1,432.10	0.00
		5XX	Other Purchased Services	8,811.60	2,138.25



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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
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		6XX	Supplies and Materials	2,457.95	0.00
920	Enterprise or Internal Service Programs				
	32XX	Enterprise Services			
		1XX	Personal Services - Salaries	14,357.76	15,335.80
		2XX	Personal Services - Employee Benefits	73.36	67.01
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	26,121.07	48,988.64
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>14,070,000.00</u>	<u>14,626,799.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance					1,389,761.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					14,513,177.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					14,626,799.00	(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	72,169.66	Less Last Year	86,863.82	(4b)	-14,694.16	
					-14,694.16	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,261,446.04	(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	292,495.02	338,748.69
1190	Penalties and Interest on Taxes	1,729.34	2,079.40
1410	Individual Transportation Fees	9,080.00	11,830.00
1510	Interest Earnings	1,825.52	841.02
2220	County On-Schedule Trans Reimb	177,247.26	187,592.56
3210	State On-Schedule Trans Reimb	177,247.26	187,593.06
3440	State HB20/SB417 Prop Tax Reimb	3,634.19	3,282.54
3444	State School Block Grant	45,424.06	44,269.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		708,682.65	776,236.53

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		
1XX	Personal Services - Salaries	86,365.30	87,254.63
2XX	Personal Services - Employee Benefits	4,528.26	3,168.77
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	18,169.34	19,848.74
2XX	Personal Services - Employee Benefits	2,730.48	3,437.67
3XX	Purchased Professional and Technical Services	2,000.00	0.00
4XX	Purchased Property Services	3,018.10	987.62
5XX	Other Purchased Services	518,409.98	523,960.24
6XX	Supplies and Materials	2,100.23	1,980.74
810	Dues and Fees	0.00	212.50
8XX	Other Expenditures	326.00	0.00
280	Special Education - Local and State		
27XX	Student Transportation Services		
5XX	Other Purchased Services	93,954.51	86,853.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		731,602.20	727,704.31



Trustees' Financial Summary

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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance					145,140.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					776,236.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					727,704.31	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					193,672.55	(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	19,165.18	18,126.34
1190 Penalties and Interest on Taxes	98.77	708.33
1510 Interest Earnings	2,507.11	2,481.03
3440 State HB20/SB417 Prop Tax Reimb	237.90	179.77
3444 State School Block Grant	3,996.51	3,894.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	26,005.47	25,390.38

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	5,500.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,500.00	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	151,456.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,390.38	(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)
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)	176,846.87	(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	3,811.97	813.75
1190 Penalties and Interest on Taxes	5.36	10.65
1510 Interest Earnings	63.29	17.91
3440 State HB20/SB417 Prop Tax Reimb	49.22	6.65
3444 State School Block Grant	31.65	30.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,961.49	879.81

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		
5XX Other Purchased Services	3,429.20	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,429.20	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	761.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	879.81	(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)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	1,640.95	(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	12,325.22	9,770.74
2240	County Retirement Distribution	1,826,169.63	1,940,573.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,838,494.85</u>	<u>1,950,343.79</u>

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

PRC Program Function Object		2002 Value	2003 Value
180	Summer School		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	0.00	905.11
1XX	Regular Education Programs - Elementary/Secondary		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	943,527.25	1,000,518.74
	21XX Support Services - Students		
	2XX Personal Services - Employee Benefits	49,198.56	63,626.70
	221X Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	22,720.39	25,398.61
	222X Educational Media Services		
	2XX Personal Services - Employee Benefits	69,942.72	57,781.43
	23XX Support Services - General Administration		
	2XX Personal Services - Employee Benefits	21,101.77	22,456.51
	24XX Support Services - School Administration		
	2XX Personal Services - Employee Benefits	147,349.26	152,805.80
	25XX Support Services - Business		
	2XX Personal Services - Employee Benefits	22,370.01	27,266.87
	26XX Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	89,961.43	97,518.61
	27XX Student Transportation Services		
	2XX Personal Services - Employee Benefits	2,529.05	2,833.95
	28XX Support Services - Central		
	2XX Personal Services - Employee Benefits	21,959.45	28,389.46
260	Bilingual		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	3,838.92	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
270	Gifted and Talented				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	10,102.39	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	170,714.75	190,579.98
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	60,823.22	69,346.80
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	9,767.97	28,374.12
286	Federal Drug Free Grant (Title IV)				
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	4,952.46	0.00
289	Federal Title VI Grant - Regular Programs				
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	2,797.95	0.00
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	59,296.98	0.00
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	1,687.85	0.00
299	Miscellaneous OPI and Non-OPI Federal Grants/Loans				
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	21,287.22	0.00
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	4,245.20
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	19,043.55
3XX	Undistributed Vocational Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	9,163.35	0.00
410	Summer School				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	1,528.10	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
410	Summer School				
	1XXX	Instruction			
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	57,211.45
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	0.00	1,805.42
435	Title V, Part A, Innovative Programs				
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	0.00	2,333.65
465	Federal Miscellaneous Grants from OPI				
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	0.00	2,762.81
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	190.39	50.12
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	5,509.22	6,124.31
890	Other Community Services				
	33XX	Community Services			
		2XX	Personal Services - Employee Benefits	8,998.54	9,786.76
920	Enterprise or Internal Service Programs				
	32XX	Enterprise Services			
		2XX	Personal Services - Employee Benefits	18,507.93	18,126.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,779,827.13</u>	<u>1,889,292.90</u>



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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					629,355.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,950,343.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,889,292.90	(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)					690,406.46	(5)



Trustees' Financial Summary

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**16 Gallatin County
0350 Bozeman Elem**

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
115 MEDICAID	
3355 Medicaid - Miscellaneous	75,167.30
117 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	55,998.00
118 SUMMER SCHOOL	
1981 Summer School Fees	980.00
125 FEDERAL INDIRECT COST	
1900 Other Revenue from Local Sources	13,615.70
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	83,435.21
125 Subtotal	97,050.91
127 NATIONAL GEOGRAPHIC SOCIETY	
1920 Contributions/Donations from Private Sources	5,000.00
132 IDEA, Part B, Children w/Disabilities	
4560 IDEA, Part B, Children with Disabilities	629,131.00
134 IDEA-Preschool Section 619	
4570 IDEA Preschool	26,723.00
136 HAWTHORNE KIDS AFTER SCHOOL	
1800 Revenue from Community Services Activities	56,006.75
137 IN-STATE TREATMENT	
3610 Services for Significant Needs Students	15,000.00
138 SCHOOL RENOVATION, IDEA & TECHNOLOGY	
4650 Federal Miscellaneous Grants from OPI	35,000.00
143 TITLE II EISENHOWER	
4650 Federal Miscellaneous Grants from OPI	8,930.72
144 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	693,185.54
145 CIVIL AIR PATROL TEACHER GRANT	
1920 Contributions/Donations from Private Sources	249.43
146 MILKEN FAMILY FOUNDATION	
1920 Contributions/Donations from Private Sources	5,950.00
147 SWEETPEA GRANTS	
1920 Contributions/Donations from Private Sources	1,400.00
148 Title VII, Indian Education	
4130 Title VII Indian Education	18,864.00
149 Gifted & Talented	



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
3600 State Gifted & Talented Reimbursement	1,835.00
152 BOZEMAN FRIENDS OF MUSIC	
1900 Other Revenue from Local Sources	4,026.00
1920 Contributions/Donations from Private Sources	500.00
152 Subtotal	4,526.00
153 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	334,583.00
154 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	31,652.00
155 WEBS GRANT	
1920 Contributions/Donations from Private Sources	1,750.00
157 Title I Part A	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	59,639.27
158 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	50,323.00
159 WE TEACH ALL	
4560 IDEA, Part B, Children with Disabilities	1,620.52
165 WE TEACH ALL	
4580 IDEA, Part D, State Program Improvement	15,000.00
166 EXXON MOBIL-HAWTH/IRVING	
1920 Contributions/Donations from Private Sources	1,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,226,565.44

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

PRC Program Function Object	2003 Value
115 MEDICAID	
280 Special Education - Local and State	
1XXX Instruction	
3XX Purchased Professional and Technical Services	952.20
6XX Supplies and Materials	922.35
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	57,778.62
221X Improvement of Instruction Services	
6XX Supplies and Materials	2,700.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
280 Special Education - Local and State	
115 Subtotal	62,353.17
117 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
21XX Support Services - Students	
1XX Personal Services - Salaries	48,961.23
2XX Personal Services - Employee Benefits	269.04
3XX Purchased Professional and Techical Services	1,300.00
4XX Purchased Property Services	20.00
5XX Other Purchased Services	2,340.33
6XX Supplies and Materials	47.40
810 Dues and Fees	20.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	3,040.00
117 Subtotal	55,998.00
118 SUMMER SCHOOL	
180 Summer School	
1XXX Instruction	
1XX Personal Services - Salaries	8,786.94
2XX Personal Services - Employee Benefits	35.76
5XX Other Purchased Services	104.36
6XX Supplies and Materials	114.56
118 Subtotal	9,041.62
122 NSF PRESIDENTIAL AWARD - PIERCE	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	4,033.83
125 FEDERAL INDIRECT COST	
271 State and Federal Aggregate of Reimbursements/Indirect C	
25XX Support Services - Business	
1XX Personal Services - Salaries	46,250.57
2XX Personal Services - Employee Benefits	213.97
5XX Other Purchased Services	3,372.28
6XX Supplies and Materials	1,220.85
810 Dues and Fees	300.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
271 State and Federal Aggregate of Reimbursements/Indirect C	
25XX Support Services - Business	
125 Subtotal	51,357.67
127 NATIONAL GEOGRAPHIC SOCIETY	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	2,601.52
6XX Supplies and Materials	1,909.96
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	488.52
127 Subtotal	5,000.00
132 IDEA, Part B, Children w/Disabilities	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	570,446.00
6XX Supplies and Materials	5,000.00
21XX Support Services - Students	
1XX Personal Services - Salaries	19,533.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	34,152.00
132 Subtotal	629,131.00
133 MONTANA SMALL SCHOOL ALLIANCE	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	6,234.38
134 IDEA-Preschool Section 619	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	25,272.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	1,451.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
134 Subtotal	26,723.00
135 HAWTHORNE MODEL SCHOOL PROJECT	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	556.09
136 HAWTHORNE KIDS AFTER SCHOOL	
840 Custody and Child Care Services	
33XX Community Services	
1XX Personal Services - Salaries	33,762.71
2XX Personal Services - Employee Benefits	4,180.76
3XX Purchased Professional and Technical Services	120.00
6XX Supplies and Materials	17,780.74
136 Subtotal	55,844.21
137 IN-STATE TREATMENT	
361 Services for Significant Needs Students	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	15,000.00
138 SCHOOL RENOVATION, IDEA & TECHNOLOGY	
465 Federal Miscellaneous Grants from OPI	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	35,000.00
140 ORION SOCIETY GRANT	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,000.00
141 SCHERING SALES GRANT	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	776.24
2XX Personal Services - Employee Benefits	18.63
141 Subtotal	794.87



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
142 TOYOTA TAPESTRY	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	168.90
6XX Supplies and Materials	30.00
810 Dues and Fees	169.00
	367.90
142 Subtotal	367.90
143 TITLE II EISENHOWER	
465 Federal Miscellaneous Grants from OPI	
221X Improvement of Instruction Services	
5XX Other Purchased Services	8,671.51
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	259.21
	8,930.72
143 Subtotal	8,930.72
144 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	489,331.77
2XX Personal Services - Employee Benefits	54,061.53
3XX Purchased Professional and Technical Services	50,460.00
5XX Other Purchased Services	19,637.89
6XX Supplies and Materials	27,863.28
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	12,253.29
2XX Personal Services - Employee Benefits	1,948.78
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	37,629.00
	693,185.54
144 Subtotal	693,185.54
145 CIVIL AIR PATROL TEACHER GRANT	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	249.43



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
146 MILKEN FAMILY FOUNDATION	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	40.82
5XX Other Purchased Services	668.47
6XX Supplies and Materials	3,355.96
	4,065.25
146 Subtotal	4,065.25
147 SWEETPEA GRANTS	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	600.00
4XX Purchased Property Services	668.60
5XX Other Purchased Services	99.16
6XX Supplies and Materials	307.25
	1,675.01
147 Subtotal	1,675.01
148 Title VII, Indian Education	
413 Title VII Indian Education	
21XX Support Services - Students	
1XX Personal Services - Salaries	14,645.36
2XX Personal Services - Employee Benefits	2,942.65
5XX Other Purchased Services	440.38
6XX Supplies and Materials	835.61
	18,864.00
148 Subtotal	18,864.00
149 Gifted & Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
5XX Other Purchased Services	1,835.00
152 BOZEMAN FRIENDS OF MUSIC	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	235.00
5XX Other Purchased Services	849.12
6XX Supplies and Materials	2,729.78

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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
152 Subtotal	3,813.90
153 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	266,421.00
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	26,622.40
5XX Other Purchased Services	23,089.65
6XX Supplies and Materials	287.95
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	18,162.00
153 Subtotal	334,583.00
154 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	8,000.00
5XX Other Purchased Services	3,144.00
6XX Supplies and Materials	18,790.00
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	1,718.00
154 Subtotal	31,652.00
155 WEBS GRANT	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	208.00
157 Title I Part A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	20,530.03
2XX Personal Services - Employee Benefits	689.52
5XX Other Purchased Services	174.49
6XX Supplies and Materials	36,513.79
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	1,731.44



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
420 Title I, Part A, Improving Basic Programs	
157 Subtotal	59,639.27
158 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
21XX Support Services - Students	
1XX Personal Services - Salaries	11,751.28
2XX Personal Services - Employee Benefits	2,506.97
3XX Purchased Professional and Technical Services	31,110.26
5XX Other Purchased Services	1,009.32
6XX Supplies and Materials	440.43
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	2,687.00
5XX Non-Public School Programs	
1XXX Instruction	
6XX Supplies and Materials	773.74
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	44.00
158 Subtotal	50,323.00
159 WE TEACH ALL	
458 IDEA State Program Improvement	
221X Improvement of Instruction Services	
5XX Other Purchased Services	128.10
6XX Supplies and Materials	1,492.42
159 Subtotal	1,620.52
164 WRITING SYMPOSIUM	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
5XX Other Purchased Services	233.00
165 WE TEACH ALL	
458 IDEA State Program Improvement	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	5,664.40
5XX Other Purchased Services	6,263.97



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
458 IDEA State Program Improvement	
221X Improvement of Instruction Services	
6XX Supplies and Materials	3,071.63
	15,000.00
165 Subtotal	
166 EXXON MOBIL-HAWTH/IRVING	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	500.00
6XX Supplies and Materials	500.00
	1,000.00
166 Subtotal	
	2,185,313.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 2,185,313.38

Schedule of Changes Worksheet

Beginning Fund Balance	284,043.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,226,565.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,185,313.38	(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 1,050.00 (4b) -1,050.00		
	-1,050.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	324,245.47	(5)



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15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
115 MEDICAID	75,167.30	62353.17	12814.13
117 Title IV, Part A, Safe & Drug-Free	55,998.00	55998.00	.00
118 SUMMER SCHOOL	980.00	9041.62	-8061.62
122 NSF PRESIDENTIAL AWARD - PIERCE	0.00	4033.83	-4033.83
125 FEDERAL INDIRECT COST	97,050.91	51357.67	45693.24
127 NATIONAL GEOGRAPHIC SOCIETY	5,000.00	5000.00	.00
132 IDEA, Part B, Children w/Disabilities	629,131.00	629131.00	.00
133 MONTANA SMALL SCHOOL ALLIANCE	0.00	6234.38	-6234.38
134 IDEA-Preschool Section 619	26,723.00	26723.00	.00
135 HAWTHORNE MODEL SCHOOL PROJECT	0.00	556.09	-556.09
136 HAWTHORNE KIDS AFTER SCHOOL	56,006.75	55844.21	162.54
137 IN-STATE TREATMENT	15,000.00	15000.00	.00
138 SCHOOL RENOVATION, IDEA & TECHNOLOGY	35,000.00	35000.00	.00
140 ORION SOCIETY GRANT	0.00	1000.00	-1000.00
141 SCHERING SALES GRANT	0.00	794.87	-794.87
142 TOYOTA TAPESTRY	0.00	367.90	-367.90
143 TITLE II EISENHOWER	8,930.72	8930.72	.00
144 Title I, Part A, Improving Basic Programs	693,185.54	693185.54	.00
145 CIVIL AIR PATROL TEACHER GRANT	249.43	249.43	.00
146 MILKEN FAMILY FOUNDATION	5,950.00	4065.25	1884.75
147 SWEETPEA GRANTS	1,400.00	1675.01	-275.01
148 Title VII, Indian Education	18,864.00	18864.00	.00
149 Gifted & Talented	1,835.00	1835.00	.00
152 BOZEMAN FRIENDS OF MUSIC	4,526.00	3813.90	712.10
153 Title II, Part A, Teacher/Principal Train/Recruit	334,583.00	334583.00	.00
154 Title II, Part D, Ed Technology	31,652.00	31652.00	.00
155 WEBS GRANT	1,750.00	208.00	1542.00
157 Title I Part A	59,639.27	59639.27	.00
158 Title V, Part A, Innovative Programs	50,323.00	50323.00	.00
159 WE TEACH ALL	1,620.52	1620.52	.00
164 WRITING SYMPOSIUM	0.00	233.00	-233.00
165 WE TEACH ALL	15,000.00	15000.00	.00
166 EXXON MOBIL-HAWTH/IRVING	1,000.00	1000.00	.00
Total	2,226,565.44	2,185,313.38	41,252.06



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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	2,858.38	1,636.18
5300	Operating Transfers from Other Funds	26,121.07	48,988.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>28,979.45</u>	<u>50,624.82</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	307.94	1,452.56
21XX	Support Services - Students		
1XX	Personal Services - Salaries	2,525.39	1,510.84
222X	Educational Media Services		
1XX	Personal Services - Salaries	0.00	2,045.07
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	0.00	98.11
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	506.59	741.52
25XX	Support Services - Business		
1XX	Personal Services - Salaries	1,703.20	0.00
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	10,185.13	597.50
28XX	Support Services - Central		
1XX	Personal Services - Salaries	0.00	6,575.31
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	4,229.02	5,331.59
21XX	Support Services - Students		
1XX	Personal Services - Salaries	142.08	192.00
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	0.00	13,020.61
420	Title I, Part A, Improving Basic Programs		
1XXX	Instruction		
1XX	Personal Services - Salaries	0.00	134.73



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21 - Compensated Absence Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
435	Title V, Part A, Innovative Programs				
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	0.00	279.67
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	0.00	814.20
890	Other Community Services				
	33XX	Community Services			
		1XX	Personal Services - Salaries	0.00	918.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				19,599.35	33,712.26

Schedule of Changes Worksheet

Beginning Fund Balance					111,262.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					50,624.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					33,712.26	(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)					128,174.78	(5)



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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	470.51	254.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	470.51	254.14

Schedule of Changes Worksheet

Beginning Fund Balance	16,290.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	254.14	(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)	16,544.21	(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	184,082.57
1190	Penalties and Interest on Taxes	0.00	174.09
1510	Interest Earnings	2,965.27	2,440.22
3281	State Technology Aid	2,889.22	0.00
3440	State HB20/SB417 Prop Tax Reimb	0.00	1,870.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5,854.49</u>	<u>188,567.85</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		
	4XX Purchased Property Services	0.00	625.78
	6XX Supplies and Materials	0.00	22,614.12
	7XX Property and Equipment Acquisition	0.00	4,575.55
28XX	Support Services - Central		
	3XX Purchased Professional and Technical Services	0.00	3,000.00
	7XX Property and Equipment Acquisition	0.00	49,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>80,315.45</u>



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28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance					103,647.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					188,567.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					80,315.45	(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)					211,899.41	(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	539.12
3282 State Flexibility Fund Allocation	0.00	89,978.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	90,517.45

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	90,517.45	(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)	90,517.45	(5)



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50 - Debt Service Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	1,204,333.28	1,306,811.36
1190	Penalties and Interest on Taxes	8,454.07	9,376.95
1510	Interest Earnings	10,111.67	3,889.64
3440	State HB20/SB417 Prop Tax Reimb	14,815.65	12,577.49
3444	State School Block Grant	234,447.18	228,486.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,472,161.85</u>	<u>1,561,142.36</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		
51XX	General Obligation Bonds, Special Assessments and Intere		
	830 Special Assessments	704.94	0.00
	840 Principal On Debt	985,000.00	940,000.00
	850 Interest on Debt	628,753.16	576,786.05
	860 Agent Fees/Issuance Costs	312.50	2,968.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>1,614,770.60</u>	<u>1,519,754.80</u>



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50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance						17,479.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,561,142.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,519,754.80	(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)						58,867.42	(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	5,568.07	2,554.69
1900	Other Revenue from Local Sources	3,255.84	34,279.32
1910	Rentals	71,340.73	99,769.68
5110	Sale of Bonds	0.00	66,709.83
5200	Sale or Compensation for Loss of Assets	695.00	4,891.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>80,859.64</u>	<u>208,204.72</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		
1XX	Personal Services - Salaries	0.00	3,260.00
3XX	Purchased Professional and Technical Services	0.00	43,984.94
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	59,586.65	0.00
890	Other Community Services		
33XX	Community Services		
8XX	Other Expenditures	36,447.97	103,461.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>96,034.62</u>	<u>150,706.70</u>



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**16 Gallatin County
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60 - Building Fund

Schedule of Changes Worksheet

Beginning Fund Balance						150,855.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						208,204.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						150,706.70	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						208,353.87	(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	240,355.96	233,395.23
1190	Penalties and Interest on Taxes	1,252.94	1,526.77
1510	Interest Earnings	7,616.05	3,857.20
1900	Other Revenue from Local Sources	16,059.53	0.00
3440	State HB20/SB417 Prop Tax Reimb	2,986.10	2,243.84
3444	State School Block Grant	33,146.35	32,303.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>301,416.93</u>	<u>273,326.72</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		
1XX	Personal Services - Salaries	254.01	892.50
2XX	Personal Services - Employee Benefits	146.13	26.03
3XX	Purchased Professional and Technical Services	694.15	0.00
4XX	Purchased Property Services	16,613.63	79,901.78
5XX	Other Purchased Services	960.29	396.40
6XX	Supplies and Materials	13,128.72	21,479.91
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	5,180.65	7,510.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>36,977.58</u>	<u>110,207.03</u>



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**16 Gallatin County
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61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance					433,556.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					273,326.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					110,207.03	(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	43,690.52	(4b)	-43,690.52	
					-43,690.52	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					552,985.45	(5)



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74 - Purchasing Internal Service Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	8,007.65	4,442.89
1900	Other Revenue from Local Sources	0.00	13,369.95
1970	Services Provided Other Funds	598,649.53	613,597.55
6100	Material Prior Period Revenue Adjustments	51,555.82	-33,912.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>658,213.00</u>	<u>597,498.28</u>

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

PRC Program Function Object		2002 Value	2003 Value
920	Enterprise or Internal Service Programs		
	32XX Enterprise Services		
	1XX Personal Services - Salaries	105,927.03	100,834.49
	2XX Personal Services - Employee Benefits	11,269.93	12,191.97
	3XX Purchased Professional and Technical Services	427.00	0.00
	4XX Purchased Property Services	136,104.80	145,005.83
	5XX Other Purchased Services	34,823.05	99,056.47
	6XX Supplies and Materials	274,907.26	255,898.71
	7XX Property and Equipment Acquisition	39,645.95	27,695.84
	8XX Other Expenditures	85.25	142.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>603,190.27</u>	<u>640,826.01</u>



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74 - Purchasing Internal Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance					541,002.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					597,498.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					640,826.01	(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)					497,674.60	(5)



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78 - Self Insurance Fund - Health

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	33,388.39	19,788.42
1970 Services Provided Other Funds	3,028,277.20	2,910,557.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3,061,665.59	2,930,345.81

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

PRC Program Function Object	2002 Value	2003 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	24,515.68	25,953.47
2XX Personal Services - Employee Benefits	3,104,192.72	2,510,788.89
3XX Purchased Professional and Technical Services	212,662.56	216,977.78
4XX Purchased Property Services	6,671.22	5,982.03
5XX Other Purchased Services	5,604.89	3,581.18
6XX Supplies and Materials	3,663.21	3,734.52
8XX Other Expenditures	7,152.63	6,002.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,364,462.91	2,773,020.00



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78 - Self Insurance Fund - Health

Schedule of Changes Worksheet

Beginning Fund Balance					639,313.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,930,345.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,773,020.00	(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)					796,638.84	(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
1510	Interest Earnings	266.84	893.48
1700	Student Extracurricular Activity Receipts	179,175.88	163,957.91
1900	Other Revenue from Local Sources	61,246.76	62,111.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>240,689.48</u>	<u>226,963.32</u>

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	233,654.11	235,603.37
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>233,654.11</u>	<u>235,603.37</u>

Schedule of Changes Worksheet

Beginning Fund Balance		95,361.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		226,963.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		235,603.37	(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)		86,721.47	(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
1510 Interest Earnings	228.16	122.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	228.16	122.57

Schedule of Changes Worksheet

Beginning Fund Balance	7,926.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	122.57	(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)	8,048.85	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	267,363.33	272,246.11
XX	XXX 4XXX	710 Land	1,052.60	0.00
XX	XXX 4XXX	715 Land Improvements	80,077.05	35,384.22
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	96,737.23	230,608.34
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	3,429.20	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	385,193.90
b. Related Services Block Grant Entitlement	128387.35
c. Total Entitlements Subject to Reversion	513,581.25

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)]	683,063.06
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,677,700.97
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	845,322.74	0.00	0.00	0.00
280	1XXX	2XX	152,539.27	0.00	0.00	0.00
280	1XXX	3XX	10,129.50	0.00	0.00	0.00
280	1XXX	4XX	104.85	0.00	0.00	0.00
280	1XXX	5XX	1,456.87	0.00	0.00	0.00
280	1XXX	6XX	10,356.90	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	504,340.14	0.00	0.00	0.00
280	21XX	2XX	41,349.48	0.00	0.00	0.00
280	21XX	3XX	20,751.80	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	2,075.80	0.00	0.00	0.00
280	21XX	6XX	4,269.31	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	1,782.49	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	70,628.00	0.00	0.00	0.00
280	24XX	2XX	4,564.70	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	4,571.35	0.00	0.00	0.00
280	24XX	6XX	3,457.77	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			1,677,700.97	0.00	0.00	0.00 1,677,700.97



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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.