



# Trustees' Financial Summary

FY2002-03

Submit ID: 0355-43361690

**16 Gallatin County  
0355 Willow Creek H S**

**Due Dates:**

Trustees' Financial Summary due to County Superintendent ..... August 15

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

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

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

## Certification

**Business Manager/Clerk** Sherri Lower

Phone #: (406) 285-6991

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

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

**Chair, Board of Trustees** Kris Skolrud

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

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

**County Superintendent** Mary Ellen Fitzgerald

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

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

## Software

Accounting Package: Foxie Lady

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

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

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



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**16 Gallatin County**  
**0355 Willow Creek H S**

<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
001	State Vo-Ed	STATE	Vo Ed	State
002	Title IV Safe & Drug Free	STATE	16-0355-16-03	
003	Title V Innovative Programs	FEDERAL	16-035539-03	84.215V
004	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	16-0355-14-03	84.367
005	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	S358A020409	84.358

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FY2002-03

Submit ID: 0355-43361690

**16 Gallatin County**  
**0355 Willow Creek H S**

ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	32,517.67	7,287.29	12,568.87	
02	Taxes Receivable - Real and Personal (120-149)	5,649.67	236.84	94.04	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>38,167.34</b>	<b>7,524.13</b>	<b>12,662.91</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	5,649.67	236.84	94.04	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>5,649.67</b>	<b>236.84</b>	<b>94.04</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	32,517.67	7,287.29	12,568.87	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>32,517.67</b>	<b>7,287.29</b>	<b>12,568.87</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>38,167.34</b>	<b>7,524.13</b>	<b>12,662.91</b>	

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FY2002-03

Submit ID: 0355-43361690

**16 Gallatin County**  
**0355 Willow Creek H S**

ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		52,021.55	6.00	1,541.43
02	Taxes Receivable - Real and Personal (120-149)				56.16
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		4,297.87		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		56,319.42	6.00	1,597.59
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				56.16
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				56.16
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		56,319.42	6.00	1,541.43
52	<b>TOTAL FUND BALANCE/EQUITY</b>		56,319.42	6.00	1,541.43
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		56,319.42	6.00	1,597.59

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FY2002-03

Submit ID: 0355-43361690

**16 Gallatin County**  
**0355 Willow Creek H S**

ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,188.51			602.30
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>1,188.51</b>			<b>602.30</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,188.51			602.30
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>1,188.51</b>			<b>602.30</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,188.51</b>			<b>602.30</b>

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FY2002-03

Submit ID: 0355-43361690

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**0355 Willow Creek H S**

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

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FY2002-03

Submit ID: 0355-43361690

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**0355 Willow Creek H S**

ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	176.95	1,066.52		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>176.95</b>	<b>1,066.52</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	176.95	1,066.52		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>176.95</b>	<b>1,066.52</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>176.95</b>	<b>1,066.52</b>		



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FY2002-03

Submit ID: 0355-43361690

16 Gallatin County  
0355 Willow Creek H S

ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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**0355 Willow Creek H S**

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

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FY2002-03

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**16 Gallatin County**  
**0355 Willow Creek H S**

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

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FY2002-03

Submit ID: 0355-43361690

**16 Gallatin County**  
**0355 Willow Creek H S**

ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			12,130.99	11,066.23
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			12,130.99	11,066.23
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)			12,130.99	11,066.23
52	<b>TOTAL FUND BALANCE/EQUITY</b>			12,130.99	11,066.23
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			12,130.99	11,066.23



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FY2002-03

Submit ID: 0355-43361690

16 Gallatin County  
0355 Willow Creek H S

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



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FY2002-03

Submit ID: 0355-43361690

16 Gallatin County  
0355 Willow Creek H S

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

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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
10	Land and Land Improvements (311-322)				
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)				602.30
15	Amounts to be Provided (404-406)				-602.30
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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16 Gallatin County  
0355 Willow Creek H S

## 01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	64,542.95	52,864.51
1111	District Levy - Real Property	0.00	6,316.52
1190	Penalties and Interest on Taxes	303.67	294.46
1510	Interest Earnings	1,132.34	448.48
1900	Other Revenue from Local Sources	28.72	26.77
3110	Direct State Aid	144,003.51	146,711.43
3115	State Spec Ed Allowable Cost Pymt to Districts	5,706.00	5,828.17
3120	State Guaranteed Tax Base Aid	66,509.10	74,225.23
3440	State HB20/SB417 Prop Tax Reimb	2,991.26	2,846.38
3444	State School Block Grant	11,728.72	11,430.55
6100	Material Prior Period Revenue Adjustments	0.00	371.73
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>296,946.27</b>	<b>301,364.23</b>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	115,537.96	104,965.82
2XX	Personal Services - Employee Benefits	16,024.62	16,304.47
3XX	Purchased Professional and Technical Services	2,505.00	301.95
4XX	Purchased Property Services	2,324.73	1,195.00
5XX	Other Purchased Services	1,630.09	1,633.09
6XX	Supplies and Materials	21,142.56	18,285.82
8XX	Other Expenditures	297.50	1,383.00
21XX	Support Services - Students		
3XX	Purchased Professional and Technical Services	802.00	0.00
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	25,517.38	22,264.65
2XX	Personal Services - Employee Benefits	4,592.26	4,644.08
3XX	Purchased Professional and Technical Services	225.00	229.12
4XX	Purchased Property Services	1,637.72	1,790.38
5XX	Other Purchased Services	9,049.33	11,173.83
6XX	Supplies and Materials	1,979.42	4,014.22
8XX	Other Expenditures	2,358.00	2,963.50
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	6,917.91	7,368.62
2XX	Personal Services - Employee Benefits	804.84	17.16
6XX	Supplies and Materials	117.90	0.00



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FY2002-03

Submit ID: 0355-43361690

16 Gallatin County  
0355 Willow Creek H S

## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	5,768.40	5,932.50
		2XX	Personal Services - Employee Benefits	810.77	1,017.12
		3XX	Purchased Professional and Technical Services	1,819.53	1,744.52
		5XX	Other Purchased Services	566.00	202.11
		6XX	Supplies and Materials	209.50	967.62
		810	Dues and Fees	0.00	662.50
		8XX	Other Expenditures	487.50	0.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	13,052.85	6,980.67
		2XX	Personal Services - Employee Benefits	4,669.50	3,066.54
		3XX	Purchased Professional and Technical Services	608.00	0.00
		4XX	Purchased Property Services	26,655.11	18,299.92
		5XX	Other Purchased Services	712.06	791.69
		6XX	Supplies and Materials	6,996.39	6,307.45
		8XX	Other Expenditures	41.00	0.00
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	43.45	1.43
		4XX	Purchased Property Services	115.50	0.00
		5XX	Other Purchased Services	26.95	250.00
		6XX	Supplies and Materials	501.09	504.69
		8XX	Other Expenditures	750.00	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	9,879.03	24,561.60
		2XX	Personal Services - Employee Benefits	2,131.90	7,132.94
		3XX	Purchased Professional and Technical Services	0.00	875.01
		5XX	Other Purchased Services	11.92	790.05
		6XX	Supplies and Materials	67.89	0.00
	23XX	Support Services - General Administration			
		5XX	Other Purchased Services	0.00	70.92
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	969.90	1,172.51
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	46.92	0.00
		6XX	Supplies and Materials	68.77	0.00
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	56.55	0.00
		2XX	Personal Services - Employee Benefits	2.75	0.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0355-43361690

16 Gallatin County  
0355 Willow Creek H S

## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
710	School Sponsored		Extracurricular Activities		
	34XX		Extracurricular - Activities		
		5XX	Other Purchased Services	145.36	25.55
		810	Dues and Fees	0.00	374.00
		8XX	Other Expenditures	48.00	0.00
720	School Sponsored		Athletics		
	27XX		Student Transportation Services		
		1XX	Personal Services - Salaries	1,623.13	5,701.82
		2XX	Personal Services - Employee Benefits	80.79	215.57
	35XX		Extracurricular - Athletics		
		1XX	Personal Services - Salaries	921.36	2,447.89
		2XX	Personal Services - Employee Benefits	44.87	743.13
		3XX	Purchased Professional and Technical Services	0.00	75.00
		5XX	Other Purchased Services	372.74	741.05
		6XX	Supplies and Materials	302.55	1,011.94
		8XX	Other Expenditures	3,201.00	160.00
910	Food Services				
	31XX		Food Services		
		1XX	Personal Services - Salaries	27.27	7,970.52
		2XX	Personal Services - Employee Benefits	1.74	2,014.88
999	Undistributed				
	61XX		Operating Transfers to Other Funds		
		910	Operating Transfers to Other Funds	0.00	72.44
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>297,302.26</u>	<u>301,420.29</u>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0355-43361690

**16 Gallatin County**  
**0355 Willow Creek H S**

## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					32,573.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					301,364.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					301,420.29	(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)					32,517.67	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0355-43361690

**16 Gallatin County  
0355 Willow Creek H S**

## 10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	4,681.36	1,420.04
1111	District Levy - Real Property	0.00	259.76
1190	Penalties and Interest on Taxes	23.30	22.07
1510	Interest Earnings	200.90	152.32
2220	County On-Schedule Trans Reimb	1,759.50	1,035.00
3210	State On-Schedule Trans Reimb	1,759.50	1,035.00
3440	State HB20/SB417 Prop Tax Reimb	223.73	71.83
3444	State School Block Grant	1,541.80	1,502.60
6100	Material Prior Period Revenue Adjustments	0.00	-7.86
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>10,190.09</u>	<u>5,490.76</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		
1XX	Personal Services - Salaries	2,295.40	5,256.11
2XX	Personal Services - Employee Benefits	69.10	51.82
3XX	Purchased Professional and Technical Services	125.00	58.35
4XX	Purchased Property Services	147.79	598.20
5XX	Other Purchased Services	750.00	750.00
6XX	Supplies and Materials	1,390.11	540.07
8XX	Other Expenditures	1,800.00	1,325.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>6,577.40</u>	<u>8,579.55</u>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0355-43361690

**16 Gallatin County**  
**0355 Willow Creek H S**

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						10,376.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,490.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						8,579.55	(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)						7,287.29	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0355-43361690

16 Gallatin County  
0355 Willow Creek H S

## 11 - Bus Depreciation Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	3,580.83	89.26
1111 District Levy - Real Property	0.00	110.92
1190 Penalties and Interest on Taxes	16.40	14.06
1510 Interest Earnings	243.28	188.28
3440 State HB20/SB417 Prop Tax Reimb	163.83	0.00
3444 State School Block Grant	485.40	473.06
6100 Material Prior Period Revenue Adjustments	0.00	-7.42
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>4,489.74</b>	<b>868.16</b>

### Schedule of Changes Worksheet

Beginning Fund Balance	11,700.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	868.16	(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)	12,568.87	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0355-43361690

## 16 Gallatin County 0355 Willow Creek H S

### 14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	1,191.08	720.56
1900	Other Revenue from Local Sources	0.00	979.21
2240	County Retirement Distribution	30,725.95	34,989.77
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>31,917.03</u>	<u>36,689.54</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	16,740.67	15,776.24
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	3,871.08	3,378.68
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	851.21	581.50
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	832.04	839.80
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	1,755.15	907.80
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	183.67	107.83
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	1,528.30	3,721.11
62XX	Resources Transferred to Other School Districts or Cooper		
	920 Resources Transferred to Other School Districts or Cooper	580.90	784.89
720	School Sponsored Athletics		
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	230.78	590.03
35XX	Extracurricular - Athletics		
	2XX Personal Services - Employee Benefits	3.22	2.43
910	Food Services		
31XX	Food Services		
	2XX Personal Services - Employee Benefits	2.19	913.51



# Trustees' Financial Summary

FY2002-03

Submit ID: 0355-43361690

**16 Gallatin County**  
**0355 Willow Creek H S**

## 14 - Retirement Fund

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	26,579.21	27,603.82
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### Schedule of Changes Worksheet

Beginning Fund Balance		47,233.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		36,689.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		27,603.82	(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)		56,319.42	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0355-43361690

**16 Gallatin County**  
**0355 Willow Creek H S**

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>001 State Vo-Ed</b>	
3900 State Career & Technical Ed Entitlement	300.00
<b>002 Title IV Safe &amp; Drug Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	88.00
<b>003 Title V Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	340.00
<b>004 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	676.00
<b>005 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,413.23
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	9,817.23

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

PRC Program Function Object	2003 Value
<b>001 State Vo-Ed</b>	
390 State Career & Technical Ed Entitlement - Undistributed	
1XXX Instruction	
6XX Supplies and Materials	300.00
<b>002 Title IV Safe &amp; Drug Free</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
3XX Purchased Professional and Technical Services	88.00
<b>003 Title V Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
3XX Purchased Professional and Technical Services	29.15
6XX Supplies and Materials	310.85
<b>003 Subtotal</b>	340.00
<b>004 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	670.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0355-43361690

16 Gallatin County  
0355 Willow Creek H S

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>005 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
5XX Other Purchased Services	27.90
6XX Supplies and Materials	7,439.16
23XX Support Services - General Administration	
5XX Other Purchased Services	763.42
6XX Supplies and Materials	135.25
8XX Other Expenditures	47.50
	8,413.23
<b>005 Subtotal</b>	<b>8,413.23</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      9,811.23

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,817.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,811.23	(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)	6.00	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 State Vo-Ed	300.00	300.00	.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0355-43361690

16 Gallatin County  
0355 Willow Creek H S

## 15 - Miscellaneous Programs Fund

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 Title IV Safe & Drug Free	88.00	88.00	.00
003 Title V Innovative Programs	340.00	340.00	.00
004 Title II, Part A, Teacher/Principal Train/Recruit	676.00	670.00	6.00
005 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	8,413.23	8413.23	.00
<b>Total</b>	<b>9,817.23</b>	<b>9,811.23</b>	<b>6.00</b>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0355-43361690

16 Gallatin County  
0355 Willow Creek H S

## 17 - Adult Education Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	912.61	270.17
1111	District Levy - Real Property	0.00	48.25
1190	Penalties and Interest on Taxes	7.03	6.59
1510	Interest Earnings	36.66	17.27
3440	State HB20/SB417 Prop Tax Reimb	161.97	13.41
3444	State School Block Grant	328.07	319.73
6100	Material Prior Period Revenue Adjustments	0.00	-2.48

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

1,446.34	672.94
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
650	Adult Basic Education/GED Programs		
	1XXX Instruction		
	3XX Purchased Professional and Technical Services	142.00	0.00
	5XX Other Purchased Services	905.50	0.00
	6XX Supplies and Materials	815.42	0.00
	23XX Support Services - General Administration		
	5XX Other Purchased Services	551.08	0.00

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

2,414.00	0.00
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# Trustees' Financial Summary

FY2002-03

Submit ID: 0355-43361690

**16 Gallatin County**  
**0355 Willow Creek H S**

## 17 - Adult Education Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					868.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					672.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,541.43	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0355-43361690

16 Gallatin County  
0355 Willow Creek H S

## 18 - Traffic Education Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	34.30	18.66
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	34.30	18.66

### Schedule of Changes Worksheet

Beginning Fund Balance	1,169.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00    Less Last Year            0.00            (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00    Less Last Year            0.00            (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,188.51	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0355-43361690

16 Gallatin County  
0355 Willow Creek H S

## 21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	15.93	8.21
5300 Operating Transfers from Other Funds	0.00	72.44
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	15.93	80.65

### Schedule of Changes Worksheet

Beginning Fund Balance	521.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	80.65	(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)	602.30	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0355-43361690

16 Gallatin County  
0355 Willow Creek H S

## 28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	32.87	2.82
3281 State Technology Aid	67.35	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	100.22	2.82

### 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	283.14	0.00
6XX Supplies and Materials	2,184.46	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,467.60	0.00

### Schedule of Changes Worksheet

Beginning Fund Balance	174.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2.82	(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)	0.00	(4)
	176.95	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0355-43361690

16 Gallatin County  
0355 Willow Creek H S

## 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	1,066.52
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	1,066.52

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,066.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00   Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00   Less Last Year           0.00           (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,066.52	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0355-43361690

16 Gallatin County  
0355 Willow Creek H S

## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1700 Student Extracurricular Activity Receipts	17,523.12	36,598.74
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	17,523.12	36,598.74

### 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	16,488.54	35,443.70
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	16,488.54	35,443.70

## Schedule of Changes Worksheet

Beginning Fund Balance	10,975.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	36,598.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	35,443.70	(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)	12,130.99	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0355-43361690

16 Gallatin County  
0355 Willow Creek H S

## 85 - Miscellaneous Trust Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	66.23
1900 Other Revenue from Local Sources	0.00	11,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	11,066.23

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,066.23	(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)	11,066.23	(5)



# Trustees' Financial Summary

**FY2002-03**

**Submit ID: 0355-43361690**

**16 Gallatin County  
0355 Willow Creek H S**

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2002 Value</b>	<b>2003 Value</b>
XX	XXX 26XX	41X Energy Utility Services	8,828.35	8,438.79
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



# Trustees' Financial Summary

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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	2,660.68
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	2,660.68

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	886.82
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	3,831.35
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	34,532.11
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.



# Trustees' Financial Summary

FY2002-03

Submit ID: 0355-43361690

## 16 Gallatin County 0355 Willow Creek H S

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	24,561.60	0.00	0.00	0.00	
280	1XXX	2XX	7,132.94	0.00	0.00	0.00	
280	1XXX	3XX	875.01	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	790.05	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,172.51	0.00	0.00	0.00	
<b>Totals</b>			34,532.11	0.00	0.00	0.00	34,532.11



# Trustees' Financial Summary

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**0355 Willow Creek H S**

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

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