



# Trustees' Financial Summary

FY2002-03

Submit ID: 0363-6781944

**16 Gallatin County  
0363 Monforton 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** Linda Dean

Phone #: (406) 586-1557

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

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

**Chair, Board of Trustees** Gary Griffith

\_\_\_\_\_  
(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 0363 Monforton Elem

PRC	Title	Project Type	Project Number	CFDA #
619	Title IV, Part A, Safe & Drug-Free	FEDERAL	16-0363-16-02GN	84.186A
624	SUMMER SCHOOL PROGRAM	LOCAL		
625	Title I, Part A, Improving Basic Programs	FEDERAL	16-0363-3103	84.010A
626	Title IV, Part A, Safe & Drug-Free	FEDERAL	16-036301603	84.186A
627	Title V, Part A, Innovative Programs	FEDERAL	16-0363-3903	84.298
628	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	16-0363-6003	84.367
629	Title II, Part D, Ed Technology	FEDERAL	16-0363-6003	84.318
630	Services for Significant Needs Students	STATE	16-0363-76-03-P2	State
631	Gifted & Talented	STATE	16-0363-13-03	State
632	IDEA State Program Improvement	FEDERAL	16-0375-78-02	84.323A
633	Miscellaneous Direct Federal Grant	FEDERAL	S358A02-0159	unknown
784	COOP REIMB	LOCAL		

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	85,641.66	26,289.40	124,595.24	723.91
02	Taxes Receivable - Real and Personal (120-149)	49,504.03	4,065.33	1,752.34	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				2,631.21
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	2,349.21			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>137,494.90</b>	<b>30,354.73</b>	<b>126,347.58</b>	<b>3,355.12</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)	49,504.03	4,065.33	1,752.34	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>49,504.03</b>	<b>4,065.33</b>	<b>1,752.34</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)	2,349.21			
37	Reserve for Encumbrances (953)	7,857.48			
48	Fund Balance for Budget (961-970)	77,784.18	26,289.40	124,595.24	3,355.12
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>87,990.87</b>	<b>26,289.40</b>	<b>124,595.24</b>	<b>3,355.12</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>137,494.90</b>	<b>30,354.73</b>	<b>126,347.58</b>	<b>3,355.12</b>

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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,058.21	53,820.79	15,821.01	
02	Taxes Receivable - Real and Personal (120-149)	22.52			
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>4,080.73</b>	<b>53,820.79</b>	<b>15,821.01</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)	22.52		14,685.62	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>22.52</b>		<b>14,685.62</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			559.30	
48	Fund Balance for Budget (961-970)	4,058.21	53,820.79	576.09	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>4,058.21</b>	<b>53,820.79</b>	<b>1,135.39</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>4,080.73</b>	<b>53,820.79</b>	<b>15,821.01</b>	

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				7,374.55
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>7,374.55</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)				7,374.55
52	<b>TOTAL FUND BALANCE/EQUITY</b>				<b>7,374.55</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				<b>7,374.55</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,079.50	4,706.85	110,819.64	
02	Taxes Receivable - Real and Personal (120-149)	1,728.46		16,231.39	
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>4,807.96</b>	<b>4,706.85</b>	<b>127,051.03</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)	1,728.46		16,231.39	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>1,728.46</b>		<b>16,231.39</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	10,000.20			
48	Fund Balance for Budget (961-970)	-6,920.70	4,706.85	110,819.64	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>3,079.50</b>	<b>4,706.85</b>	<b>110,819.64</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>4,807.96</b>	<b>4,706.85</b>	<b>127,051.03</b>	



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,662.20	24,844.63		
02	Taxes Receivable - Real and Personal (120-149)		1,399.33		
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>	1,662.20	26,243.96		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		18,270.00		
25	Deferred Revenue (680)		1,399.33		
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>		19,669.33		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,662.20	6,574.63		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,662.20	6,574.63		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,662.20	26,243.96		

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



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

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			26,354.22	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			26,354.22	
<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)			26,354.22	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			26,354.22	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			26,354.22	



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		99,478.94		
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>		99,478.94		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		99,478.94		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>		99,478.94		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		99,478.94		



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

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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
10	Land and Land Improvements (311-322)			80,240.57	
11	Buildings and Building Improvements (331 & 332)			1,349,614.00	
12	Machinery and Equipment (341 & 342)			216,433.00	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				118,194.19
15	Amounts to be Provided (404-406)				835,265.49
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>1,646,287.57</b>	<b>953,459.68</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)				924,573.86
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				28,885.82
35	<b>TOTAL LIABILITIES</b>				<b>953,459.68</b>
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			1,646,287.57	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>1,646,287.57</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>1,646,287.57</b>	<b>953,459.68</b>



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## 16 Gallatin County 0363 Monforton Elem

### 01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	281,873.39	295,972.70
1310	Individual Tuition	2,471.51	4,146.95
1510	Interest Earnings	3,864.06	1,615.83
1900	Other Revenue from Local Sources	100.00	450.00
3110	Direct State Aid	364,265.79	353,247.78
3115	State Spec Ed Allowable Cost Pymt to Districts	21,232.58	22,007.74
3120	State Guaranteed Tax Base Aid	73,888.08	74,081.40
3440	State HB20/SB417 Prop Tax Reimb	857.74	595.10
3444	State School Block Grant	81,083.50	79,022.15
6100	Material Prior Period Revenue Adjustments	148.87	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>829,785.52</u>	<u>831,139.65</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	435,378.41	432,801.27
2XX	Personal Services - Employee Benefits	44,260.04	51,697.53
3XX	Purchased Professional and Technical Services	2,618.18	3,139.50
4XX	Purchased Property Services	2,601.72	2,567.35
6XX	Supplies and Materials	36,577.24	26,732.94
8XX	Other Expenditures	2,256.40	5,382.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	24,506.50	25,941.25
2XX	Personal Services - Employee Benefits	86.43	108.29
3XX	Purchased Professional and Technical Services	472.50	0.00
6XX	Supplies and Materials	4,262.71	3,253.42
23XX	Support Services - General Administration		
3XX	Purchased Professional and Technical Services	10,404.83	10,111.46
5XX	Other Purchased Services	2,470.00	1,351.00
8XX	Other Expenditures	651.29	615.80
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	67,667.70	72,891.19
2XX	Personal Services - Employee Benefits	4,646.50	5,108.18
5XX	Other Purchased Services	90.00	99.28
6XX	Supplies and Materials	854.30	875.89
25XX	Support Services - Business		
1XX	Personal Services - Salaries	28,950.18	24,868.65
2XX	Personal Services - Employee Benefits	3,687.63	4,927.38

# Trustees' Financial Summary

FY2002-03

Submit ID: 0363-6781944

## 16 Gallatin County 0363 Monforton Elem

### 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	25XX	Support Services - Business			
		4XX	Purchased Property Services	712.80	1,040.60
		5XX	Other Purchased Services	5,537.79	5,461.51
		6XX	Supplies and Materials	4,560.38	3,965.56
		7XX	Property and Equipment Acquisition	0.00	7,835.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	30,163.31	28,983.90
		2XX	Personal Services - Employee Benefits	1,106.13	1,368.55
		3XX	Purchased Professional and Technical Services	9,185.25	6,306.64
		4XX	Purchased Property Services	20,243.63	22,477.64
		5XX	Other Purchased Services	10,332.30	7,207.10
		6XX	Supplies and Materials	6,856.75	6,840.55
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	925.88	538.50
		2XX	Personal Services - Employee Benefits	41.18	48.25
270	Gifted and Talented				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	15,049.00	0.00
		2XX	Personal Services - Employee Benefits	1,439.51	0.00
		3XX	Purchased Professional and Technical Services	228.70	0.00
		6XX	Supplies and Materials	284.61	0.00
		8XX	Other Expenditures	50.00	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	48,680.64	41,102.11
		2XX	Personal Services - Employee Benefits	3,834.65	4,607.48
		3XX	Purchased Professional and Technical Services	100.00	835.00
		6XX	Supplies and Materials	102.59	878.53
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	2,334.00	2,261.00
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	16,592.04
		2XX	Personal Services - Employee Benefits	0.00	1,745.29
		3XX	Purchased Professional and Technical Services	0.00	135.00
		6XX	Supplies and Materials	0.00	423.64
		810	Dues and Fees	0.00	50.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0363-6781944

**16 Gallatin County  
0363 Monforton Elem**

## 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		
1XX Personal Services - Salaries	6,034.46	6,276.66
2XX Personal Services - Employee Benefits	116.11	237.68
6XX Supplies and Materials	3,319.46	1,484.52
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	3,200.00	2,837.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>846,881.69</b>	<b>844,012.13</b>

### Schedule of Changes Worksheet

Beginning Fund Balance	99,187.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	831,139.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	844,012.13	(3)
Increase/Decrease of Reserve for Inventories		
This Year           2,349.21   Less Last Year           8,530.93           (4a)	-6,181.72	
Increase/Decrease of Reserve for Encumbrances		
This Year           7,857.48   Less Last Year           0.00           (4b)	7,857.48	
	1,675.76	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	87,990.87	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0363-6781944

16 Gallatin County  
0363 Monforton Elem

## 10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	6,541.67	28,982.18
1440	Other Transportation Fees	7,058.00	6,677.00
1510	Interest Earnings	1,046.62	431.42
3440	State HB20/SB417 Prop Tax Reimb	17.80	62.90
3444	State School Block Grant	2,433.80	2,371.93
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>17,097.89</u>	<u>38,525.43</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	1,521.19	987.66
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	5,700.00	6,200.04
25XX	Support Services - Business		
1XX	Personal Services - Salaries	6,579.96	10,516.28
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	0.00	3,151.35
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	8,378.01	8,653.88
2XX	Personal Services - Employee Benefits	468.26	741.31
3XX	Purchased Professional and Technical Services	906.70	250.00
4XX	Purchased Property Services	2,725.51	2,119.93
5XX	Other Purchased Services	2,234.49	1,566.56
6XX	Supplies and Materials	2,142.36	1,911.66
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>30,656.48</u>	<u>36,098.67</u>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0363-6781944

**16 Gallatin County**  
**0363 Monforton Elem**

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					23,862.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					38,525.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					36,098.67	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					26,289.40	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0363-6781944

16 Gallatin County  
0363 Monforton Elem

## 11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	9,958.39	10,017.65
1510	Interest Earnings	2,939.21	1,807.10
3440	State HB20/SB417 Prop Tax Reimb	32.14	20.12
3444	State School Block Grant	2,063.31	2,010.86
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>14,993.05</u>	<u>13,855.73</u>

### Schedule of Changes Worksheet

Beginning Fund Balance				110,739.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				13,855.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				0.00	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				124,595.24	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0363-6781944

16 Gallatin County  
0363 Monforton Elem

## 12 - School Food Services Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	165.57	84.55
1611 National School Lunch Program	16,596.20	16,931.75
1612 School Breakfast Program	0.00	1,912.60
1613 Special Milk Program	322.37	425.00
1621 Lunch Sales	1,842.00	1,103.00
1623 Milk Sales	167.19	460.24
1634 Daily Ala Carte Sales	2,257.90	2,430.50
1900 Other Revenue from Local Sources	0.00	4,692.00
3220 State Food Services Match	275.12	0.00
4550 Federal Child Nutrition	14,936.67	17,642.42
6100 Material Prior Period Revenue Adjustments	61.60	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>36,624.62</b>	<b>45,682.06</b>

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	6,292.68	9,752.45
2XX Personal Services - Employee Benefits	258.44	444.46
4XX Purchased Property Services	467.90	65.46
5XX Other Purchased Services	24,013.71	27,832.80
6XX Supplies and Materials	5,408.40	5,466.45
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>36,441.13</b>	<b>43,561.62</b>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0363-6781944

**16 Gallatin County**  
**0363 Monforton Elem**

## 12 - School Food Services Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						1,234.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						45,682.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						43,561.62	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,355.12	(5)



# Trustees' Financial Summary

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16 Gallatin County  
0363 Monforton Elem

## 13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	38.75	15.40
1510 Interest Earnings	97.34	60.02
3444 State School Block Grant	341.07	332.40
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	477.16	407.82

### Schedule of Changes Worksheet

Beginning Fund Balance	3,650.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	407.82	(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)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00    Less Last Year            0.00            (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,058.21	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0363-6781944

## 16 Gallatin County 0363 Monforton Elem

### 14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	1,694.90	930.46
2240 County Retirement Distribution	109,802.82	114,869.04
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>111,497.72</b>	<b>115,799.50</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		
2XX Personal Services - Employee Benefits	64,951.81	63,196.45
222X Educational Media Services		
2XX Personal Services - Employee Benefits	4,554.62	4,731.64
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	15.22	6.16
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	11,149.07	11,864.15
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,765.85	4,722.62
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	4,216.56	4,665.61
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,685.60	1,607.63
4XXX Facilities Acquisition and Construction Services		
2XX Personal Services - Employee Benefits	68.10	0.00
270 Gifted and Talented		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,055.03	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,391.48	8,096.20
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	2,517.45	3,390.80
286 Federal Drug Free Grant (Title IV)		
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	816.48	0.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0363-6781944

**16 Gallatin County  
0363 Monforton Elem**

## 14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
286	Federal Drug Free Grant (Title IV)				
	221X		Improvement of Instruction Services		
		2XX	Personal Services - Employee Benefits	582.93	0.00
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	7,325.61	0.00
360	State Gifted & Talented Reimbursement				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	0.00	2,661.06
361	Services for Significant Needs Students				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	0.00	11.75
420	Title I, Part A, Improving Basic Programs				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	0.00	9,662.07
720	School Sponsored Athletics				
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	465.28	484.53
910	Food Services				
	31XX		Food Services		
		2XX	Personal Services - Employee Benefits	489.38	754.37
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>113,050.47</u>	<u>115,855.04</u>



# Trustees' Financial Summary

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Submit ID: 0363-6781944

**16 Gallatin County**  
**0363 Monforton Elem**

## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						53,876.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						115,799.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						115,855.04	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						53,820.79	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0363-6781944

**16 Gallatin County  
0363 Monforton Elem**

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>619 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,259.05
<b>624 SUMMER SCHOOL PROGRAM</b>	
1900 Other Revenue from Local Sources	13,389.43
<b>625 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	51,745.00
<b>626 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	7,854.00
<b>627 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	1,820.00
<b>628 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	19,090.00
<b>629 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	2,157.28
<b>630 Services for Significant Needs Students</b>	
3610 Services for Significant Needs Students	15,000.00
<b>631 Gifted &amp; Talented</b>	
3600 State Gifted & Talented Reimbursement	918.00
<b>632 IDEA State Program Improvement</b>	
4650 Federal Miscellaneous Grants from OPI	1,500.00
<b>633 Miscellaneous Direct Federal Grant</b>	
4100 Federal Miscellaneous Grants - Direct from Feds	11,544.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	126,276.76

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

PRC Program Function Object	2003 Value
<b>619 Title IV, Part A, Safe &amp; Drug-Free</b>	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
1XX Personal Services - Salaries	1,259.05
<b>624 SUMMER SCHOOL PROGRAM</b>	
180 Summer School	
1XXX Instruction	
1XX Personal Services - Salaries	9,220.72



# Trustees' Financial Summary

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**16 Gallatin County  
0363 Monforton Elem**

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
180 Summer School	
1XXX Instruction	
2XX Personal Services - Employee Benefits	452.32
3XX Purchased Professional and Technical Services	900.00
6XX Supplies and Materials	2,050.39
21XX Support Services - Students	
1XX Personal Services - Salaries	766.00
	13,389.43
<b>624 Subtotal</b>	
<b>625 Title I, Part A, Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	48,531.04
2XX Personal Services - Employee Benefits	1,964.66
6XX Supplies and Materials	1,249.30
	51,745.00
<b>625 Subtotal</b>	
<b>626 Title IV, Part A, Safe &amp; Drug-Free</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	7,054.67
2XX Personal Services - Employee Benefits	799.16
	7,853.83
<b>626 Subtotal</b>	
<b>627 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	1,820.00
<b>628 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	17,181.00
6XX Supplies and Materials	1,909.00
	19,090.00
<b>628 Subtotal</b>	



# Trustees' Financial Summary

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16 Gallatin County  
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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>629 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	957.28
7XX Property and Equipment Acquisition	1,200.00
	2,157.28
<b>629 Subtotal</b>	<b>2,157.28</b>
<b>630 Services for Significant Needs Students</b>	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	14,634.01
6XX Supplies and Materials	365.99
	15,000.00
<b>630 Subtotal</b>	<b>15,000.00</b>
<b>631 Gifted &amp; Talented</b>	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	918.00
<b>632 IDEA State Program Improvement</b>	
458 IDEA State Program Improvement	
21XX Support Services - Students	
1XX Personal Services - Salaries	1,500.00
<b>633 Miscellaneous Direct Federal Grant</b>	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	8,752.15
2XX Personal Services - Employee Benefits	1,152.82
6XX Supplies and Materials	1,639.03
	11,544.00
<b>633 Subtotal</b>	<b>11,544.00</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      126,276.59



# Trustees' Financial Summary

FY2002-03

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**16 Gallatin County  
0363 Monforton Elem**

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						575.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						126,276.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						126,276.59	(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	559.30	Less Last Year	0.00	(4b)		559.30	
						559.30	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,135.39	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
619 Title IV, Part A, Safe & Drug-Free	1,259.05	1259.05	.00
624 SUMMER SCHOOL PROGRAM	13,389.43	13389.43	.00
625 Title I, Part A, Improving Basic Programs	51,745.00	51745.00	.00
626 Title IV, Part A, Safe & Drug-Free	7,854.00	7853.83	.17
627 Title V, Part A, Innovative Programs	1,820.00	1820.00	.00
628 Title II, Part A, Teacher/Principal Train/Recruit	19,090.00	19090.00	.00
629 Title II, Part D, Ed Technology	2,157.28	2157.28	.00
630 Services for Significant Needs Students	15,000.00	15000.00	.00
631 Gifted & Talented	918.00	918.00	.00
632 IDEA State Program Improvement	1,500.00	1500.00	.00
633 Miscellaneous Direct Federal Grant	11,544.00	11544.00	.00
784 COOP REIMB	0.00	0.00	.00
<b>Total</b>	<u>126,276.76</u>	<u>126,276.59</u>	<u>.17</u>



# Trustees' Financial Summary

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16 Gallatin County  
0363 Monforton Elem

## 21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	110.70	96.36
5300 Operating Transfers from Other Funds	3,200.00	2,837.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,310.70	2,933.36

### 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	669.56	2,069.68
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	669.56	2,069.68

## Schedule of Changes Worksheet

Beginning Fund Balance	6,510.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,933.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,069.68	(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)	7,374.55	(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	13,190.78
1510	Interest Earnings	44.02	10.92
3281	State Technology Aid	173.28	0.00
3440	State HB20/SB417 Prop Tax Reimb	0.00	29.38
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>217.30</u>	<u>13,231.08</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		
221X	Improvement of Instruction Services		
	3XX Purchased Professional and Technical Services	0.00	3,716.19
	6XX Supplies and Materials	0.00	8,113.34
	7XX Property and Equipment Acquisition	0.00	9,117.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>0.00</u>	<u>20,946.53</u>

### Schedule of Changes Worksheet

Beginning Fund Balance				794.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				13,231.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				20,946.53	(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	10,000.20	Less Last Year	0.00	(4b)	10,000.20
Ending Fund Balance (1 + 2 - 3 + 4)				10,000.20	(4)
				3,079.50	(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	31.08
3282 State Flexibility Fund Allocation	0.00	5,153.46
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	5,184.54

### 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		
6XX Supplies and Materials	0.00	477.69
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	477.69

## Schedule of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		5,184.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		477.69	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		4,706.85	(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	55,564.29	111,495.59
1510	Interest Earnings	517.28	935.40
1900	Other Revenue from Local Sources	403.75	0.00
3120	State Guaranteed Tax Base Aid	6,058.92	3,934.42
3440	State HB20/SB417 Prop Tax Reimb	179.44	236.94
3444	State School Block Grant	13,732.30	13,383.19
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>76,455.98</b>	<b>129,985.54</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		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	2,735.67	3,012.25
	850 Interest on Debt	19,649.02	20,721.59
	860 Agent Fees/Issuance Costs	1,275.00	250.00
63XX	Refunding Bonds Used to Retire Old Issues		
	840 Principal On Debt	0.00	20,000.00
	850 Interest on Debt	0.00	19,700.39
	860 Agent Fees/Issuance Costs	30,791.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<b>54,450.69</b>	<b>63,684.23</b>



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## 50 - Debt Service Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					44,518.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					129,985.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					63,684.23	(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)					110,819.64	(5)



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### 60 - Building Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	3,077.27	2,214.11
1900	Other Revenue from Local Sources	18,360.00	0.00
5110	Sale of Bonds	390,268.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		411,705.27	2,214.11

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
4XXX	Facilities Acquisition and Construction Services		
	3XX Purchased Professional and Technical Services	133,379.29	128,929.49
	6XX Supplies and Materials	2,240.82	1,586.71
	7XX Property and Equipment Acquisition	1,413.00	144,803.21
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		137,033.11	275,319.41

### Schedule of Changes Worksheet

Beginning Fund Balance		274,767.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,214.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		275,319.41	(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)		1,662.20	(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	10,381.58	7,543.38
1510 Interest Earnings	1,860.69	698.80
3440 State HB20/SB417 Prop Tax Reimb	31.54	14.40
3444 State School Block Grant	2,697.45	2,628.87
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	14,971.26	10,885.45

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
1XX Personal Services - Salaries	877.34	0.00
3XX Purchased Professional and Technical Services	12,836.44	11,859.14
4XX Purchased Property Services	4,840.00	1,597.65
6XX Supplies and Materials	2,144.92	823.99
7XX Property and Equipment Acquisition	0.00	50,629.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	20,698.70	64,909.78



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## 61 - Building Reserve Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					60,598.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					10,885.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					64,909.78	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,574.63	(5)



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## 84 - Student Extracurricular Activities Fund

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

PRC Revenue		2002 Value	2003 Value
1700	Student Extracurricular Activity Receipts	61,400.30	69,228.34
6100	Material Prior Period Revenue Adjustments	0.00	-73.11
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		61,400.30	69,155.23

### 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	52,073.15	66,114.97
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		52,073.15	66,114.97

## Schedule of Changes Worksheet

Beginning Fund Balance		23,313.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		69,155.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		66,114.97	(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)		26,354.22	(5)



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<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2002 Value</b>	<b>2003 Value</b>
XX	XXX 26XX	41X Energy Utility Services	17,784.33	19,037.12
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	1,413.00	195,432.21
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	20,559.80
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	20,559.80

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,852.70
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	29,605.92
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	49,684.12
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	41,102.11	0.00	0.00	0.00	
280	1XXX	2XX	4,607.48	0.00	0.00	0.00	
280	1XXX	3XX	835.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	0.00	
280	1XXX	6XX	878.53	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	2,261.00	0.00	0.00	0.00	
<b>Totals</b>			49,684.12	0.00	0.00	0.00	49,684.12



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

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