



# Trustees' Financial Summary

FY2002-03

Submit ID: 0367-4845949

**16 Gallatin County  
0367 LaMotte 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** Sue Becker

Phone #: (406) 586-2838

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

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

**Chair, Board of Trustees** Rob Hepp

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

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

**County Superintendent** Mary Ellen Fitzgerald

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

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

## Software

Accounting Package:     Softwise

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

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

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



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PRC	Title	Project Type	Project Number	CFDA #
119	Bus Depreciation Residual Equity Transfer	LOCAL		
120	FY03 Montana Arts Council	STATE	Various Artists	
133	FY03 Gallatin County Grant	LOCAL		
136	Library Book Fair	LOCAL		
231	Title I, Part A, Improving Basic Programs	FEDERAL	16-0367-31-02	84.010A
239	Title V, Part A, Innovative Programs	FEDERAL	16-0367-39-02	84.298
312	Title VI, Part B, Subpart 1, Small Rural	FEDERAL	S358A021957	84.358A
314	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	16-0367-14-03	84.367
331	Title I, Part A, Improving Basic Programs	FEDERAL	16-0367-31-03	84.010A

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**0367 LaMotte Elem**

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)	33,882.47	3,667.75		1,278.14
02	Taxes Receivable - Real and Personal (120-149)	11,965.50	11.25	11.55	
03	Taxes Receivable - Protested (150-159)	133.46			
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>45,981.43</b>	<b>3,679.00</b>	<b>11.55</b>	<b>1,278.14</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	1,002.84	2,047.80		
25	Deferred Revenue (680)	12,098.96	11.25	11.55	64.00
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>13,101.80</b>	<b>2,059.05</b>	<b>11.55</b>	<b>64.00</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	32,879.63	1,619.95		1,214.14
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>32,879.63</b>	<b>1,619.95</b>		<b>1,214.14</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>45,981.43</b>	<b>3,679.00</b>	<b>11.55</b>	<b>1,278.14</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)	156.48	15,667.44	29,875.95	
02	Taxes Receivable - Real and Personal (120-149)	1.20			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			6,616.96	
06	Other Current Assets (190-210)			1,615.74	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>157.68</b>	<b>15,667.44</b>	<b>38,108.65</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1.20		16,347.01	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>1.20</b>		<b>16,347.01</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	156.48	15,667.44	21,761.64	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>156.48</b>	<b>15,667.44</b>	<b>21,761.64</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>157.68</b>	<b>15,667.44</b>	<b>38,108.65</b>	

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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>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		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)	2,765.04	2,327.72		
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>2,765.04</b>	<b>2,327.72</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)	2,765.04	2,327.72		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>2,765.04</b>	<b>2,327.72</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>2,765.04</b>	<b>2,327.72</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)		21,388.18		
02	Taxes Receivable - Real and Personal (120-149)		1,351.84		
03	Taxes Receivable - Protested (150-159)		14.43		
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>		22,754.45		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		296.57		
25	Deferred Revenue (680)		1,366.27		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		1,662.84		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		21,091.61		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		21,091.61		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		22,754.45		

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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)			456.43	
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>			456.43	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			30.75	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			30.75	
<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)			425.68	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			425.68	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			456.43	



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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)		20,208.26		
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>		20,208.26		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		20,208.26		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>		20,208.26		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		20,208.26		



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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)			51,527.94	
11	Buildings and Building Improvements (331 & 332)			100,026.98	
12	Machinery and Equipment (341 & 342)			28,896.97	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				
15	Amounts to be Provided (404-406)				1,214.27
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>180,451.89</b>	<b>1,214.27</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)				1,214.27
35	<b>TOTAL LIABILITIES</b>				<b>1,214.27</b>
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			180,451.89	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>180,451.89</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>180,451.89</b>	<b>1,214.27</b>



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## 01 - General Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	74,616.19	90,507.20
1113 District Levy - Heavy Motor Vehicles	24.52	32.46
1190 Penalties and Interest on Taxes	1,285.11	1,120.93
1310 Individual Tuition	1,729.43	4,350.00
1320 Tuition from Schl Dists/Counties Within State	0.00	3,300.00
1510 Interest Earnings	1,551.33	717.06
1900 Other Revenue from Local Sources	299.95	237.34
1920 Contributions/Donations from Private Sources	0.00	106.39
3110 Direct State Aid	134,499.00	152,993.14
3115 State Spec Ed Allowable Cost Pymt to Districts	7,274.42	8,216.68
3120 State Guaranteed Tax Base Aid	27,693.73	28,010.24
3440 State HB20/SB417 Prop Tax Reimb	740.13	649.22
3444 State School Block Grant	17,311.00	16,870.91
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>267,024.81</b>	<b>307,111.57</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	112,755.66	122,501.17
2XX Personal Services - Employee Benefits	2,749.73	9,423.36
3XX Purchased Professional and Technical Services	3,419.00	4,185.55
4XX Purchased Property Services	1,362.15	1,539.34
5XX Other Purchased Services	5,771.76	5,070.64
6XX Supplies and Materials	21,058.24	14,598.76
7XX Property and Equipment Acquisition	148.00	0.00
810 Dues and Fees	195.00	330.00
21XX Support Services - Students		
1XX Personal Services - Salaries	5,208.63	5,482.42
2XX Personal Services - Employee Benefits	18.04	21.71
3XX Purchased Professional and Technical Services	401.60	403.20
5XX Other Purchased Services	187.20	187.54
6XX Supplies and Materials	418.56	200.09
221X Improvement of Instruction Services		
5XX Other Purchased Services	805.40	1,837.80
222X Educational Media Services		
1XX Personal Services - Salaries	5,599.12	6,638.53
2XX Personal Services - Employee Benefits	378.83	116.49
5XX Other Purchased Services	360.00	282.49



# Trustees' Financial Summary

FY2002-03

Submit ID: 0367-4845949

16 Gallatin County  
0367 LaMotte 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				
	222X	Educational Media Services			
		6XX	Supplies and Materials	1,312.54	2,945.21
		7XX	Property and Equipment Acquisition	729.96	0.00
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	0.00	177.69
		2XX	Personal Services - Employee Benefits	0.00	0.52
		3XX	Purchased Professional and Technical Services	3,288.85	2,200.00
		4XX	Purchased Property Services	46.20	3.71
		5XX	Other Purchased Services	1,366.20	1,709.33
		6XX	Supplies and Materials	391.75	211.08
		810	Dues and Fees	441.00	548.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	19,445.27	31,009.44
		2XX	Personal Services - Employee Benefits	968.87	1,567.72
		3XX	Purchased Professional and Technical Services	370.00	10.00
		4XX	Purchased Property Services	67.24	0.52
		5XX	Other Purchased Services	0.00	2,983.32
		6XX	Supplies and Materials	456.80	1,752.34
		810	Dues and Fees	335.00	179.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	22,425.39	23,807.41
		2XX	Personal Services - Employee Benefits	127.39	2,985.06
		3XX	Purchased Professional and Technical Services	352.00	64.00
		4XX	Purchased Property Services	740.70	3.77
		5XX	Other Purchased Services	2,714.76	2,045.47
		6XX	Supplies and Materials	2,729.22	1,518.96
		810	Dues and Fees	228.47	516.08
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	25,676.03	29,342.38
		5XX	Other Purchased Services	437.80	968.24
		6XX	Supplies and Materials	1,658.53	2,997.15
		810	Dues and Fees	100.00	100.00
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	0.00	281.20
270	Gifted and Talented				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	542.16	0.00
		2XX	Personal Services - Employee Benefits	94.85	0.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0367-4845949

16 Gallatin County  
0367 LaMotte Elem

## 01 - General Fund

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

PRC Program Function Object	2002 Value	2003 Value
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	7,260.58
2XX Personal Services - Employee Benefits	0.00	378.14
3XX Purchased Professional and Technical Services	0.00	2,635.62
6XX Supplies and Materials	0.00	32.78
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	11,986.66	13,260.84
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>259,870.56</u>	<u>306,314.65</u>

### Schedule of Changes Worksheet

Beginning Fund Balance	39,397.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	307,111.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	306,314.65	(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                   7,314.92                   (4b)                   -7,314.92		
	-7,314.92	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	32,879.63	(5)



# Trustees' Financial Summary

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16 Gallatin County  
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## 10 - Transportation Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	3.62	0.00
1190 Penalties and Interest on Taxes	1.93	0.00
1510 Interest Earnings	50.01	26.77
2220 County On-Schedule Trans Reimb	4,713.10	2,042.22
3210 State On-Schedule Trans Reimb	4,776.10	2,043.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	9,544.76	4,112.98

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
5XX Other Purchased Services	9,426.20	4,084.45
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	9,426.20	4,084.45

## Schedule of Changes Worksheet

Beginning Fund Balance	1,591.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,112.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,084.45	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00    Less Last Year            0.00            (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00    Less Last Year            0.00            (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,619.95	(5)



# Trustees' Financial Summary

FY2002-03

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## 11 - Bus Depreciation Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	613.80	335.40
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	613.80	335.40

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

PRC Program Function Object	2002 Value	2003 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	21,601.46
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	21,601.46

## Schedule of Changes Worksheet

Beginning Fund Balance	21,266.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	335.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	21,601.46	(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)		0.00 (5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0367-4845949

16 Gallatin County  
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## 12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	52.13	30.50
1621	Lunch Sales	1,604.00	5,254.12
1623	Milk Sales	1,131.50	0.00
1634	Daily Ala Carte Sales	77.85	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>2,865.48</u>	<u>5,284.62</u>

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

PRC Program Function Object		2002 Value	2003 Value
910	Food Services		
	31XX Food Services		
	6XX Supplies and Materials	2,698.78	5,486.17
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>2,698.78</u>	<u>5,486.17</u>

### Schedule of Changes Worksheet

Beginning Fund Balance				1,415.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				5,284.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				5,486.17	(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)				1,214.14	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0367-4845949

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## 13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	4.00	0.67
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4.00	0.67

### Schedule of Changes Worksheet

Beginning Fund Balance	155.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.67	(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)	156.48	(5)

# Trustees' Financial Summary

FY2002-03

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**16 Gallatin County**  
**0367 LaMotte Elem**

## 14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	332.56	215.52
2240	County Retirement Distribution	28,147.97	35,449.68
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>28,480.53</u>	<u>35,665.20</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	16,072.02	17,893.63
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	772.77	808.67
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	793.30	960.29
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	0.00	13.53
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	2,824.90	4,609.44
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	3,250.48	3,479.21
270	Gifted and Talented		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	196.31	0.00
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	1,067.00
62XX	Resources Transferred to Other School Districts or Cooper		
	920 Resources Transferred to Other School Districts or Cooper	1,977.17	2,910.25
299	Miscellaneous OPI and Non-OPI Federal Grants/Loans		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	985.18	0.00
420	Title I, Part A, Improving Basic Programs		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	1,271.13



# Trustees' Financial Summary

FY2002-03

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**16 Gallatin County  
0367 LaMotte Elem**

## 14 - Retirement Fund

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	26,872.13	33,013.15
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### Schedule of Changes Worksheet

Beginning Fund Balance	13,015.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	35,665.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	33,013.15	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00    Less Last Year            0.00            (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00    Less Last Year            0.00            (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	15,667.44	(5)



# Trustees' Financial Summary

FY2002-03

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**16 Gallatin County  
0367 LaMotte Elem**

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>119 Bus Depreciation Residual Equity Transfer</b>	
9710 Residual Equity Transfers In	21,601.46
<b>120 FY03 Montana Arts Council</b>	
1920 Contributions/Donations from Private Sources	1,615.74
3290 State - Other State Grants	1,620.00
<b>120 Subtotal</b>	3,235.74
<b>133 FY03 Gallatin County Grant</b>	
1920 Contributions/Donations from Private Sources	653.18
<b>136 Library Book Fair</b>	
1900 Other Revenue from Local Sources	541.83
<b>231 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	2,591.96
<b>239 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	872.00
<b>312 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	6,516.96
<b>314 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,212.00
<b>331 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	4,246.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	41,471.13

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

PRC Program Function Object	2003 Value
<b>120 FY03 Montana Arts Council</b>	
329 State Miscellaneous Grants	
1XXX Instruction	
3XX Purchased Professional and Technical Services	3,235.74
<b>133 FY03 Gallatin County Grant</b>	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	360.00
5XX Other Purchased Services	100.00



# Trustees' Financial Summary

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**16 Gallatin County  
0367 LaMotte Elem**

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
6XX Supplies and Materials	193.18
	653.18
<b>133 Subtotal</b>	
<b>136 Library Book Fair</b>	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
6XX Supplies and Materials	541.83
<b>231 Title I, Part A, Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	735.94
2XX Personal Services - Employee Benefits	108.83
6XX Supplies and Materials	1,123.89
221X Improvement of Instruction Services	
5XX Other Purchased Services	269.00
222X Educational Media Services	
6XX Supplies and Materials	354.30
	2,591.96
<b>231 Subtotal</b>	
<b>239 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	872.00
<b>312 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	6,516.96
<b>314 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
221X Improvement of Instruction Services	
5XX Other Purchased Services	1,212.00



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>331 Title I, Part A, Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	2,913.88
2XX Personal Services - Employee Benefits	904.04
6XX Supplies and Materials	428.08
	4,246.00
<b>331 Subtotal</b>	4,246.00
 <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	 0.00 19,869.67

### Schedule of Changes Worksheet

Beginning Fund Balance	160.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	41,471.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,869.67	(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)	21,761.64	(5)



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
119 Bus Depreciation Residual Equity Transfer	21,601.46	0.00	21601.46
120 FY03 Montana Arts Council	3,235.74	3235.74	.00
133 FY03 Gallatin County Grant	653.18	653.18	.00
136 Library Book Fair	541.83	541.83	.00
231 Title I, Part A, Improving Basic Programs	2,591.96	2591.96	.00
239 Title V, Part A, Innovative Programs	872.00	872.00	.00
312 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	6,516.96	6516.96	.00
314 Title II, Part A, Teacher/Principal Train/Recruit	1,212.00	1212.00	.00
331 Title I, Part A, Improving Basic Programs	4,246.00	4246.00	.00
<b>Total</b>	<b>41,471.13</b>	<b>19,869.67</b>	<b>21,601.46</b>



# Trustees' Financial Summary

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## 28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	78.04	42.49
3281 State Technology Aid	63.75	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	141.79	42.49

### Schedule of Changes Worksheet

Beginning Fund Balance	2,722.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	42.49	(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)	2,765.04	(5)



# Trustees' Financial Summary

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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	13.85
3282 State Flexibility Fund Allocation	0.00	2,313.87
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	2,327.72

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,327.72	(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)	2,327.72	(5)



# Trustees' Financial Summary

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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	10,038.99	10,038.36
1113	District Levy - Heavy Motor Vehicles	3.28	3.51
1190	Penalties and Interest on Taxes	138.63	158.64
1510	Interest Earnings	514.44	355.04
3440	State HB20/SB417 Prop Tax Reimb	99.14	70.16
3444	State School Block Grant	2,569.55	2,504.23
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>13,364.03</u>	<u>13,129.94</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
3XX	Purchased Professional and Technical Services	0.00	200.00
4XX	Purchased Property Services	2,904.33	9,232.31
6XX	Supplies and Materials	2,450.50	16.47
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	8,174.75	1,758.25
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>13,529.58</u>	<u>11,207.03</u>



# Trustees' Financial Summary

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**0367 LaMotte Elem**

## 61 - Building Reserve Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					19,168.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					13,129.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					11,207.03	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					21,091.61	(5)



# Trustees' Financial Summary

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## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	18.96	13.71
1700 Student Extracurricular Activity Receipts	1,285.78	3,313.54
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,304.74	3,327.25

### 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	1,282.07	3,271.44
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,282.07	3,271.44

## Schedule of Changes Worksheet

Beginning Fund Balance		369.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,327.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		3,271.44	(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)		425.68	(5)



# Trustees' Financial Summary

**FY2002-03**

**Submit ID: 0367-4845949**

**16 Gallatin County**

**0367 LaMotte Elem**

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2002 Value</b>	<b>2003 Value</b>
XX	XXX 26XX	41X Energy Utility Services	3,455.20	3,398.11
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	8,174.75	1,758.25
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	281.20
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	7,861.10
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	7,861.10

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,620.15
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	11,319.91
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	23,567.96
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	7,260.58	0.00	0.00	0.00	
280	1XXX	2XX	378.14	0.00	0.00	0.00	
280	1XXX	3XX	2,635.62	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	32.78	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	13,260.84	0.00	0.00	0.00	
<b>Totals</b>			23,567.96	0.00	0.00	0.00	23,567.96



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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.*