



# Trustees' Financial Summary

FY2002-03

Submit ID: 0368-8787037

**16 Gallatin County**  
**0368 Belgrade 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** Susan Lang

Phone #: (406) 388-6951

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

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

**Chair, Board of Trustees** Patrick Hensleigh

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

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

**County Superintendent** Mary Ellen Fitzgerald

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

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

## Software

Accounting Package: Black Mountain

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

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

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



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<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
213	Title IV Drug Free Schools	FEDERAL	16-0368-1601	84.1846
223	Title I Part A	FEDERAL	16-0368-3100	84.010A
242	IDEA State Program Improvement -2002	FEDERAL	16-0368-1301	84.027
243	IDEA-B	FEDERAL	16-0368-1301	84.027A
253	IDEA-Presch Sec 619 (Coop)	FEDERAL	16-0368-7901	84.173A
263	Title V, Part A, Innovative Programs	FEDERAL	16-0368-39-03	84.298
273	Gifted & Talented	STATE	16-0368-1301	State
283	Title II Eisenhower Math/Sci	FEDERAL	16-0368-1500	84.168
623	Title II Eisenhower Math/Sci	FEDERAL	16-0368-1501	84.168
728	Swingshift Afterschool Program	LOCAL		
733	Eagle's Nest-United Way Grant	LOCAL		
743	Medicaid Reimbursement	LOCAL		
752	Significant needs grant	LOCAL		
799	Prior period adjustment	LOCAL		
910	Budget Amendment			

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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)	1,142,361.22	285,224.20	437,155.82	1,015.44
02	Taxes Receivable - Real and Personal (120-149)	270,162.89	20,475.97	6,200.98	
03	Taxes Receivable - Protested (150-159)	1,360.86	91.08		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	27,198.70			
06	Other Current Assets (190-210)	42,675.22			
07	Inventories (220 & 230)				17,266.07
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>1,483,758.89</b>	<b>305,791.25</b>	<b>443,356.80</b>	<b>18,281.51</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	11,085.14	3,115.90	31,950.80	6,155.34
25	Deferred Revenue (680)	271,523.75	20,567.05	6,200.98	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>282,608.89</b>	<b>23,682.95</b>	<b>38,151.78</b>	<b>6,155.34</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				17,266.07
37	Reserve for Encumbrances (953)	529,043.56	24,379.63		3,938.72
48	Fund Balance for Budget (961-970)	672,106.44	257,728.67	405,205.02	-9,078.62
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>1,201,150.00</b>	<b>282,108.30</b>	<b>405,205.02</b>	<b>12,126.17</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,483,758.89</b>	<b>305,791.25</b>	<b>443,356.80</b>	<b>18,281.51</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)	15,575.83	382,149.47	312,375.57	
02	Taxes Receivable - Real and Personal (120-149)	6,568.71			
03	Taxes Receivable - Protested (150-159)	4.77			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			47,296.53	
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>22,149.31</b>	<b>382,149.47</b>	<b>359,672.10</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		3,378.46	14,405.38	
25	Deferred Revenue (680)	6,573.48			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>6,573.48</b>	<b>3,378.46</b>	<b>14,405.38</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			3,972.40	
48	Fund Balance for Budget (961-970)	15,575.83	378,771.01	341,294.32	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>15,575.83</b>	<b>378,771.01</b>	<b>345,266.72</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>22,149.31</b>	<b>382,149.47</b>	<b>359,672.10</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)				18,244.38
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>				18,244.38
<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)				18,244.38
52	<b>TOTAL FUND BALANCE/EQUITY</b>				18,244.38
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				18,244.38

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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)	82,071.44	45,722.39	375,931.96	
02	Taxes Receivable - Real and Personal (120-149)	3,681.79		55,099.06	
03	Taxes Receivable - Protested (150-159)	37.54		238.18	
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>85,790.77</b>	<b>45,722.39</b>	<b>431,269.20</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)	3,719.33		55,337.24	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>3,719.33</b>		<b>55,337.24</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	100.00			
48	Fund Balance for Budget (961-970)	81,971.44	45,722.39	375,931.96	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>82,071.44</b>	<b>45,722.39</b>	<b>375,931.96</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>85,790.77</b>	<b>45,722.39</b>	<b>431,269.20</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)	411,618.25		30,279.25	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	411,618.25		30,279.25	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	15,668.00		135.36	
48	Fund Balance for Budget (961-970)	395,950.25			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)			30,143.89	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	411,618.25		30,279.25	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	411,618.25		30,279.25	

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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)	4,857.04			
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>4,857.04</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)	2,947.09			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)	1,909.95			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>4,857.04</b>			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>4,857.04</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)	1,000.00		30,268.61	210.34
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>1,000.00</b>		<b>30,268.61</b>	<b>210.34</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)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	1,000.00		30,268.61	210.34
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>1,000.00</b>		<b>30,268.61</b>	<b>210.34</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,000.00</b>		<b>30,268.61</b>	<b>210.34</b>



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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)		16,121.57		
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>		16,121.57		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		16,121.57		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>		16,121.57		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		16,121.57		



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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)			751,576.55	
11	Buildings and Building Improvements (331 & 332)			10,768,438.36	
12	Machinery and Equipment (341 & 342)			1,378,473.63	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				394,176.34
15	Amounts to be Provided (404-406)				5,877,301.46
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			12,898,488.54	6,271,477.80
<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)				5,852,074.35
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				3,368.00
31	Compensated Absences Payable (760)				416,035.45
35	<b>TOTAL LIABILITIES</b>				6,271,477.80
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			12,898,488.54	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			12,898,488.54	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			12,898,488.54	6,271,477.80



# Trustees' Financial Summary

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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	1,788,359.76	2,164,669.10
1113 District Levy - Heavy Motor Vehicles	13,252.09	15,836.84
1190 Penalties and Interest on Taxes	14,474.31	17,733.31
1310 Individual Tuition	767.00	0.00
1320 Tuition from Schl Dists/Counties Within State	20,203.69	23,436.50
1510 Interest Earnings	47,025.54	22,028.55
1900 Other Revenue from Local Sources	1,084.54	103.88
3110 Direct State Aid	2,875,925.50	2,964,952.99
3115 State Spec Ed Allowable Cost Pymt to Districts	303,052.79	341,158.49
3120 State Guaranteed Tax Base Aid	994,592.70	1,202,421.78
3440 State HB20/SB417 Prop Tax Reimb	9,703.26	9,446.56
3444 State School Block Grant	320,905.05	312,746.80
5200 Sale or Compensation for Loss of Assets	700.00	2,200.00
6100 Material Prior Period Revenue Adjustments	3,977.48	51,435.24
<b>910 Budget Amendment</b>		
1900 Other Revenue from Local Sources	0.00	27,198.70
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>6,394,023.71</b>	<b>7,155,368.74</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	3,089,394.22	3,098,941.72
2XX Personal Services - Employee Benefits	378,770.02	442,195.50
3XX Purchased Professional and Technical Services	3,939.90	2,104.24
4XX Purchased Property Services	2,621.77	4,118.91
5XX Other Purchased Services	2,973.62	1,293.06
6XX Supplies and Materials	302,602.13	282,847.10
810 Dues and Fees	0.00	1,350.00
21XX Support Services - Students		
1XX Personal Services - Salaries	57,762.68	237,677.69
2XX Personal Services - Employee Benefits	14,812.26	29,427.69
3XX Purchased Professional and Technical Services	6,151.06	6,612.85
5XX Other Purchased Services	0.00	84.00
6XX Supplies and Materials	0.00	392.22
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	12,156.78	5,228.70
2XX Personal Services - Employee Benefits	2,287.92	22.85
5XX Other Purchased Services	2,681.05	2,630.50



# Trustees' Financial Summary

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Submit ID: 0368-8787037

**16 Gallatin County  
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## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	221X	Improvement of Instruction Services			
		6XX	Supplies and Materials	0.00	568.70
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	151,182.66	166,294.96
		2XX	Personal Services - Employee Benefits	16,622.44	17,704.33
		3XX	Purchased Professional and Technical Services	1,145.00	0.00
		4XX	Purchased Property Services	763.00	816.50
		5XX	Other Purchased Services	194.50	126.88
		6XX	Supplies and Materials	56,560.83	35,356.49
		810	Dues and Fees	0.00	65.00
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	51,288.38	50,324.93
		2XX	Personal Services - Employee Benefits	133,112.04	26,711.21
		3XX	Purchased Professional and Technical Services	11,289.82	1,577.70
		4XX	Purchased Property Services	3,627.50	0.00
		5XX	Other Purchased Services	89,214.31	4,361.51
		6XX	Supplies and Materials	32,976.83	3,307.45
		810	Dues and Fees	6,056.30	0.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	359,263.26	399,150.90
		2XX	Personal Services - Employee Benefits	39,371.23	50,737.23
		3XX	Purchased Professional and Technical Services	3,578.06	0.00
		4XX	Purchased Property Services	12,626.57	13,389.66
		5XX	Other Purchased Services	3,255.38	6,513.51
		6XX	Supplies and Materials	52,413.79	20,724.55
		810	Dues and Fees	0.00	1,955.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	68,435.00	114,064.74
		2XX	Personal Services - Employee Benefits	7,559.77	14,921.40
		3XX	Purchased Professional and Technical Services	6,068.86	8,179.36
		4XX	Purchased Property Services	35.00	6,907.31
		5XX	Other Purchased Services	2,468.49	191,724.89
		6XX	Supplies and Materials	7,905.31	17,835.54
		7XX	Property and Equipment Acquisition	0.00	15,750.00
		810	Dues and Fees	2,337.50	6,054.55
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	343,322.97	389,359.45
		2XX	Personal Services - Employee Benefits	71,282.95	73,662.02
		3XX	Purchased Professional and Technical Services	11,221.58	25,377.40
		4XX	Purchased Property Services	226,133.38	260,130.14
		5XX	Other Purchased Services	44,640.80	30,492.03



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**16 Gallatin County  
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## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	26XX	Operation and Maintenance of Plant Services			
		6XX	Supplies and Materials	81,285.30	91,383.50
		7XX	Property and Equipment Acquisition	56,447.00	56,602.71
		810	Dues and Fees	1,591.00	851.00
270	Gifted and Talented				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	15,707.22	0.00
		2XX	Personal Services - Employee Benefits	2,230.06	0.00
		6XX	Supplies and Materials	409.84	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	426,798.13	421,262.53
		2XX	Personal Services - Employee Benefits	56,560.38	63,252.63
		3XX	Purchased Professional and Technical Services	397.50	382.36
		6XX	Supplies and Materials	10,067.63	11,370.06
		810	Dues and Fees	0.00	148.50
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	116,455.38	103,420.57
		2XX	Personal Services - Employee Benefits	13,201.77	16,871.69
		3XX	Purchased Professional and Technical Services	646.39	0.00
		6XX	Supplies and Materials	2,331.77	2,038.61
	221X	Improvement of Instruction Services			
		1XX	Personal Services - Salaries	0.00	121.46
		5XX	Other Purchased Services	2,332.73	1,929.04
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	0.00	49,211.30
		2XX	Personal Services - Employee Benefits	6,319.10	6,642.32
		3XX	Purchased Professional and Technical Services	101.72	685.46
		5XX	Other Purchased Services	304.17	56.16
		6XX	Supplies and Materials	566.07	272.98
286	Federal Drug Free Grant (Title IV)				
	1XXX	Instruction			
		3XX	Purchased Professional and Technical Services	1,400.00	0.00
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	333.50	0.00
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	11,318.03	0.00



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## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	209.92	0.00
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	16,368.94
		2XX	Personal Services - Employee Benefits	0.00	3,601.25
		5XX	Other Purchased Services	0.00	311.24
433	Title IV, Part A, Safe & Drug-Free Schools & Communitie				
	1XXX	Instruction			
		3XX	Purchased Professional and Techical Services	0.00	1,000.00
5XX	Non-Public School Programs				
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	8,278.29	0.00
		2XX	Personal Services - Employee Benefits	32.90	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	12,211.40	15,840.20
		2XX	Personal Services - Employee Benefits	232.00	312.95
		3XX	Purchased Professional and Techical Services	81.00	7.50
		4XX	Purchased Property Services	229.00	0.00
		5XX	Other Purchased Services	641.89	29.00
		6XX	Supplies and Materials	8,320.15	2,921.03
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	79,479.70	87,440.10
		2XX	Personal Services - Employee Benefits	522.28	675.28
		3XX	Purchased Professional and Techical Services	8,365.43	0.00
		5XX	Other Purchased Services	868.10	718.00
		6XX	Supplies and Materials	2,923.46	9,978.02
860	Community Drug Free Programs				
	33XX	Community Services			
		3XX	Purchased Professional and Techical Services	3,245.94	2,900.69
		6XX	Supplies and Materials	1,039.75	1,052.13
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	0.00	31,000.00
		2XX	Personal Services - Employee Benefits	4,205.86	0.00



# Trustees' Financial Summary

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## 01 - General Fund

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
4XX Purchased Property Services	1,251.00	213.50
5XX Other Purchased Services	1,145.00	0.00
6XX Supplies and Materials	3,593.13	123.78
7XX Property and Equipment Acquisition	0.00	5,722.50
<b>910 Budget Amendment</b>		
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
7XX Property and Equipment Acquisition	0.00	50,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	6,635,787.81	7,125,791.36

### Schedule of Changes Worksheet

Beginning Fund Balance	1,128,884.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,155,368.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,125,791.36	(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       529,043.56   Less Last Year       486,355.88           (4b)       42,687.68		
	42,687.68	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,201,150.00	(5)



# Trustees' Financial Summary

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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	166,412.47	148,447.05
1113	District Levy - Heavy Motor Vehicles	1,219.44	1,062.07
1190	Penalties and Interest on Taxes	1,564.11	1,749.51
1410	Individual Transportation Fees	6,979.80	9,734.34
1510	Interest Earnings	5,432.20	3,351.04
1900	Other Revenue from Local Sources	1,704.96	226.37
2220	County On-Schedule Trans Reimb	95,909.33	101,013.33
3210	State On-Schedule Trans Reimb	95,909.33	101,013.34
3440	State HB20/SB417 Prop Tax Reimb	892.88	632.18
3444	State School Block Grant	33,063.33	32,222.77
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>409,087.85</b>	<b>399,452.00</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		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	293,465.56	222,596.49
2XX	Personal Services - Employee Benefits	33,223.36	28,690.31
3XX	Purchased Professional and Technical Services	552.00	0.00
4XX	Purchased Property Services	70.60	0.00
5XX	Other Purchased Services	21,529.22	40,662.43
6XX	Supplies and Materials	10.00	27,570.35
7XX	Property and Equipment Acquisition	17,465.00	0.00
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	22,611.82	28,308.69
2XX	Personal Services - Employee Benefits	3,627.36	5,158.76
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<b>392,554.92</b>	<b>352,987.03</b>



# Trustees' Financial Summary

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**16 Gallatin County**  
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## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					211,263.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					399,452.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					352,987.03	(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	24,379.63	Less Last Year	0.00	(4b)	24,379.63	
					24,379.63	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					282,108.30	(5)

# Trustees' Financial Summary

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## 11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	156,712.50	10,388.91
1113	District Levy - Heavy Motor Vehicles	1,165.50	7.81
1190	Penalties and Interest on Taxes	1,196.18	1,358.57
1510	Interest Earnings	11,414.85	7,001.56
3440	State HB20/SB417 Prop Tax Reimb	853.38	0.00
3444	State School Block Grant	26,949.73	26,264.60
5200	Sale or Compensation for Loss of Assets	40,126.50	0.00

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

238,418.64      45,021.45

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	156,704.00	152,630.80

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

156,704.00      152,630.80

## Schedule of Changes Worksheet

Beginning Fund Balance		512,814.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		45,021.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		152,630.80	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		405,205.02	(5)



# Trustees' Financial Summary

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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	766.38	444.75
1611	National School Lunch Program	409,608.32	287,525.45
1630	Catering Sales	13,377.45	17,531.00
4550	Federal Child Nutrition	0.00	154,624.82
6100	Material Prior Period Revenue Adjustments	0.00	-1,191.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>423,752.15</b>	<b>458,934.80</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	192,635.63	159,386.85
	2XX Personal Services - Employee Benefits	22,069.04	38,242.03
	3XX Purchased Professional and Technical Services	273.00	832.30
	4XX Purchased Property Services	1,002.65	1,267.39
	5XX Other Purchased Services	3,613.28	1,171.06
	6XX Supplies and Materials	216,888.19	258,095.28
	810 Dues and Fees	295.15	1,085.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<b>436,776.94</b>	<b>460,079.91</b>



# Trustees' Financial Summary

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**16 Gallatin County**  
**0368 Belgrade Elem**

## 12 - School Food Services Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					10,640.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					458,934.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					460,079.91	(3)
Increase/Decrease of Reserve for Inventories						
This Year	17,266.07	Less Last Year	16,162.52	(4a)	1,103.55	
Increase/Decrease of Reserve for Encumbrances						
This Year	3,938.72	Less Last Year	2,411.19	(4b)	1,527.53	
					2,631.08	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					12,126.17	(5)



# Trustees' Financial Summary

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## 13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	4,386.31	7,454.32
1113 District Levy - Heavy Motor Vehicles	32.61	55.35
1190 Penalties and Interest on Taxes	29.22	40.18
1510 Interest Earnings	379.35	177.58
3440 State HB20/SB417 Prop Tax Reimb	23.88	33.06
3444 State School Block Grant	398.77	388.63
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>5,250.14</b>	<b>8,149.12</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		
5XX Other Purchased Services	8,370.00	1,534.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>8,370.00</b>	<b>1,534.00</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	8,960.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,149.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,534.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	15,575.83	(5)



# Trustees' Financial Summary

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## 14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	7,038.44	5,821.95
1900	Other Revenue from Local Sources	0.00	725.13
2240	County Retirement Distribution	848,914.16	1,019,654.45
6100	Material Prior Period Revenue Adjustments	0.00	33,060.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>855,952.60</b>	<b>1,059,261.53</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	483,976.25	502,885.82
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	6,466.58	31,670.08
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	1,574.98	793.94
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	22,491.76	23,915.32
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	7,716.62	7,496.78
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	52,393.66	58,107.95
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	9,742.27	15,519.72
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	45,462.75	51,486.56
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	39,096.55	27,334.90
270	Gifted and Talented		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	1,977.19	0.00
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	62,420.78	67,354.87
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	16,256.63	14,672.23



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## 14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
280	Special Education - Local and State				
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	0.00	8,121.45
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	2,872.03	3,139.36
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	5,873.50	0.00
299	Miscellaneous OPI and Non-OPI Federal Grants/Loans				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	3.92	0.00
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	2,108.86
421	Title I, Part A, Accountability				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	29,993.17
457	IDEA Preschool				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	4,758.05
465	Federal Miscellaneous Grants from OPI				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	12,734.62
5XX	Non-Public School Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	960.32	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	1,786.17	2,348.06
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	11,713.66	13,098.51
840	Custody and Child Care Services				
	33XX	Community Services			
		2XX	Personal Services - Employee Benefits	0.00	5,161.41



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## 14 - Retirement Fund

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	25,556.13	29,226.10
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	798,341.75	911,927.76

### Schedule of Changes Worksheet

Beginning Fund Balance	231,437.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,059,261.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	911,927.76	(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)	378,771.01	(5)



# Trustees' Financial Summary

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**16 Gallatin County  
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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>213 Title IV Drug Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	3,791.82
<b>223 Title I Part A</b>	
4220 Title I, Part A, Improvement Grants	237,854.16
<b>243 IDEA-B</b>	
4560 IDEA, Part B, Children with Disabilities	214,178.79
<b>253 IDEA-Presch Sec 619 (Coop)</b>	
4570 IDEA Preschool	10,734.00
<b>263 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	21,468.00
<b>273 Gifted &amp; Talented</b>	
4650 Federal Miscellaneous Grants from OPI	1,835.00
<b>623 Title II Eisenhower Math/Sci</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	127,117.92
<b>743 Medicaid Reimbursement</b>	
3355 Medicaid - Miscellaneous	47,296.53
<b>752 Significant needs grant</b>	
1900 Other Revenue from Local Sources	15,000.00
<b>799 Prior period adjustment</b>	
6100 Material Prior Period Revenue Adjustments	-20,122.57
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	659,153.65

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

PRC Program Function Object	2003 Value
<b>213 Title IV Drug Free Schools</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
1XXX Instruction	
1XX Personal Services - Salaries	3,677.12
2XX Personal Services - Employee Benefits	114.70
<b>213 Subtotal</b>	3,791.82



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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>223 Title I Part A</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	205,118.67
2XX Personal Services - Employee Benefits	29,817.53
3XX Purchased Professional and Technical Services	675.00
5XX Other Purchased Services	246.36
6XX Supplies and Materials	1,507.49
221X Improvement of Instruction Services	
5XX Other Purchased Services	489.11
	237,854.16
<b>223 Subtotal</b>	
<b>243 IDEA-B</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	47,378.42
6XX Supplies and Materials	4,033.49
21XX Support Services - Students	
1XX Personal Services - Salaries	27,462.64
2XX Personal Services - Employee Benefits	4,277.22
3XX Purchased Professional and Technical Services	88,476.27
6XX Supplies and Materials	39.88
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	750.00
5XX Other Purchased Services	952.10
	173,370.02
<b>243 Subtotal</b>	
<b>253 IDEA-Presch Sec 619 (Coop)</b>	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	5,650.26
2XX Personal Services - Employee Benefits	5,058.89
6XX Supplies and Materials	24.85
	10,734.00
<b>253 Subtotal</b>	



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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>263 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	16,997.97
2XX Personal Services - Employee Benefits	1,365.62
	18,363.59
<b>263 Subtotal</b>	<b>18,363.59</b>
<b>273 Gifted &amp; Talented</b>	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	1,835.00
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
2XX Personal Services - Employee Benefits	3,518.04
	5,353.04
<b>273 Subtotal</b>	<b>5,353.04</b>
<b>623 Title II Eisenhower Math/Sci</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	102,431.24
2XX Personal Services - Employee Benefits	16,435.46
	118,866.70
<b>623 Subtotal</b>	<b>118,866.70</b>
<b>743 Medicaid Reimbursement</b>	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
6XX Supplies and Materials	1,046.45
	1,046.45
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      569,379.78



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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					256,651.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					659,153.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					569,379.78	(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	3,972.40	Less Last Year	5,131.06	(4b)	-1,158.66	
					-1,158.66	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					345,266.72	(5)



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## 15 - Miscellaneous Programs Fund

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
213 Title IV Drug Free Schools	3,791.82	3791.82	.00
223 Title I Part A	237,854.16	237854.16	.00
242 IDEA State Program Improvement -2002	0.00	0.00	.00
243 IDEA-B	214,178.79	173370.02	40808.77
253 IDEA-Presch Sec 619 (Coop)	10,734.00	10734.00	.00
263 Title V, Part A, Innovative Programs	21,468.00	18363.59	3104.41
273 Gifted & Talented	1,835.00	5353.04	-3518.04
283 Title II Eisenhower Math/Sci	0.00	0.00	.00
623 Title II Eisenhower Math/Sci	127,117.92	118866.70	8251.22
728 Swingshift Afterschool Program	0.00	0.00	.00
728 Swingshift Afterschool Program	58,739.68	38132.12	20607.56
733 Eagle's Nest-United Way Grant	0.00	0.00	.00
733 Eagle's Nest-United Way Grant	29,554.83	20018.50	9536.33
743 Medicaid Reimbursement	47,296.53	1046.45	46250.08
752 Significant needs grant	15,000.00	0.00	15000.00
799 Prior period adjustment	-20,122.57	0.00	-20122.57
910 Budget Amendment	27,198.70	50000.00	-22801.30
910 Budget Amendment	0.00	0.00	.00
<b>Total</b>	<b>774,646.86</b>	<b>677,530.40</b>	<b>97,116.46</b>



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## 21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	518.07	282.57
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	518.07	282.57

### Schedule of Changes Worksheet

Beginning Fund Balance	17,961.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	282.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00 Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00 Less Last Year           0.00           (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	18,244.38	(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	56,438.30
1113	District Levy - Heavy Motor Vehicles	0.00	434.40
1190	Penalties and Interest on Taxes	0.00	72.43
1510	Interest Earnings	529.10	589.20
3281	State Technology Aid	1,410.42	0.00
3440	State HB20/SB417 Prop Tax Reimb	0.00	260.58
4100	Federal Miscellaneous Grants - Direct from Feds	0.00	9,589.36

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

1,939.52	67,384.27
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### 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		
	6XX Supplies and Materials	251.98	219.53
23XX	Support Services - General Administration		
	6XX Supplies and Materials	539.41	2,433.00

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

791.39	2,652.53
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## 28 - Technology Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						17,239.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						67,384.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,652.53	(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	100.00	Less Last Year	0.00	(4b)		100.00	
						100.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						82,071.44	(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	273.68
3282 State Flexibility Fund Allocation	0.00	45,448.71
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	45,722.39

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	45,722.39	(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)	45,722.39	(5)

# Trustees' Financial Summary

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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	475,018.16	389,709.59
1113	District Levy - Heavy Motor Vehicles	3,491.49	2,779.53
1190	Penalties and Interest on Taxes	4,436.97	4,816.29
1510	Interest Earnings	11,450.15	6,849.26
1900	Other Revenue from Local Sources	14,219.31	0.00
3120	State Guaranteed Tax Base Aid	152,617.56	157,239.60
3440	State HB20/SB417 Prop Tax Reimb	2,556.48	1,653.28
3444	State School Block Grant	118,005.62	115,005.61
5120	Proceeds from Refunding Bonds	1,945,000.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>2,726,795.74</b>	<b>678,053.16</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		
	830 Special Assessments	22,336.78	16,913.64
	840 Principal On Debt	393,225.78	417,000.00
	850 Interest on Debt	353,234.09	256,858.75
	860 Agent Fees/Issuance Costs	19,148.25	975.00
63XX	Refunding Bonds Used to Retire Old Issues		
	860 Agent Fees/Issuance Costs	1,975,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<b>2,762,944.90</b>	<b>691,747.39</b>



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## 50 - Debt Service Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					389,626.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					678,053.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					691,747.39	(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)					375,931.96	(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	11,120.37	5,669.18
1900 Other Revenue from Local Sources	2,676.49	20,273.50
1910 Rentals	12,048.00	14,850.00
5200 Sale or Compensation for Loss of Assets	50,384.72	0.00
6100 Material Prior Period Revenue Adjustments	130.28	-5,211.05
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	76,359.86	35,581.63

### 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	7,080.00	0.00
4XX Purchased Property Services	104,331.08	0.00
6XX Supplies and Materials	2,894.26	0.00
7XX Property and Equipment Acquisition	2,200.00	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	9,934.02	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	126,439.36	0.00



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## 60 - Building Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						398,684.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						35,581.63	(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	15,668.00	Less Last Year	38,316.28	(4b)		-22,648.28	
						-22,648.28	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						411,618.25	(5)



# Trustees' Financial Summary

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## 70 - Day Care/Preschool Enterprise Fund

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

PRC Revenue		2002 Value	2003 Value
<b>728 Swingshift Afterschool Program</b>			
1900	Other Revenue from Local Sources	0.00	28,960.20
6100	Material Prior Period Revenue Adjustments	0.00	29,779.48
	<b>728 Subtotal</b>	0.00	58,739.68
<b>733 Eagle's Nest-United Way Grant</b>			
1900	Other Revenue from Local Sources	0.00	10,327.90
1920	Contributions/Donations from Private Sources	0.00	5,079.16
6100	Material Prior Period Revenue Adjustments	0.00	14,147.77
	<b>733 Subtotal</b>	0.00	29,554.83
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		0.00	88,294.51

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

PRC Program Function Object		2002 Value	2003 Value
<b>728 Swingshift Afterschool Program</b>			
920	Enterprise or Internal Service Programs		
	32XX Enterprise Services		
	1XX Personal Services - Salaries	0.00	29,286.68
	2XX Personal Services - Employee Benefits	0.00	4,235.14
	5XX Other Purchased Services	0.00	712.81
	6XX Supplies and Materials	0.00	3,897.49
	<b>728 Subtotal</b>	0.00	38,132.12
<b>733 Eagle's Nest-United Way Grant</b>			
920	Enterprise or Internal Service Programs		
	32XX Enterprise Services		
	1XX Personal Services - Salaries	0.00	15,954.31
	2XX Personal Services - Employee Benefits	0.00	577.65
	5XX Other Purchased Services	0.00	205.06
	6XX Supplies and Materials	0.00	3,281.48
	<b>733 Subtotal</b>	0.00	20,018.50



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## 70 - Day Care/Preschool Enterprise Fund

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	58,150.62
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### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	88,294.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	58,150.62	(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                    135.36    Less Last Year                    0.00                    (4b)	135.36	
	135.36	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	30,279.25	(5)



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## 72 - Miscellaneous Enterprise Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	144.05	43.92
1910	Rentals	140.00	2,508.75
1920	Contributions/Donations from Private Sources	0.00	945.20
6100	Material Prior Period Revenue Adjustments	0.00	554.53
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>284.05</u>	<u>4,052.40</u>

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

PRC Program Function Object		2002 Value	2003 Value
920	Enterprise or Internal Service Programs		
	32XX Enterprise Services		
	1XX Personal Services - Salaries	231.30	544.93
	2XX Personal Services - Employee Benefits	11.80	65.25
	3XX Purchased Professional and Technical Services	0.00	60.00
	4XX Purchased Property Services	560.40	0.00
	5XX Other Purchased Services	286.50	0.00
	6XX Supplies and Materials	2,050.84	3,493.96
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>3,140.84</u>	<u>4,164.14</u>



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## 72 - Miscellaneous Enterprise Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					4,101.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,052.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,164.14	(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	2,947.09	Less Last Year	2,080.05	(4b)	867.04	
					867.04	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,857.04	(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	0.00	113,373.37
1XXX	Revenues from Student Activities	118,932.98	0.00
6100	Material Prior Period Revenue Adjustments	27,727.77	44,401.33
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		146,660.75	157,774.70

### 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	100,830.04	156,647.45
999	Undistributed		
9999	Undistributed		
971	Residual Equity Transfers Out	32,572.58	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		133,402.62	156,647.45

## Schedule of Changes Worksheet

Beginning Fund Balance		29,141.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		157,774.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		156,647.45	(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)		30,268.61	(5)



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## 85 - Miscellaneous Trust Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	5.81	3.82
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5.81	3.82

### Schedule of Changes Worksheet

Beginning Fund Balance	206.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3.82	(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)	210.34	(5)



# Trustees' Financial Summary

**FY2002-03**

**Submit ID: 0368-8787037**

**16 Gallatin County  
0368 Belgrade 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	137,963.22	142,934.92
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	9,934.02	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	8,370.00	1,534.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	192,173.66
b. Related Services Block Grant Entitlement	64052.59
c. Total Entitlements Subject to Reversion	256,226.25

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	340,780.91
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	677,517.17
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

### Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
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Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.



# Trustees' Financial Summary

FY2002-03

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## 16 Gallatin County 0368 Belgrade Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	421,262.53	0.00	0.00	0.00
280	1XXX	2XX	63,252.63	0.00	0.00	0.00
280	1XXX	3XX	382.36	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	11,370.06	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	103,420.57	0.00	0.00	0.00
280	21XX	2XX	16,871.69	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	2,038.61	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	121.46	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	1,929.04	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	49,211.30	0.00	0.00	0.00
280	24XX	2XX	6,642.32	0.00	0.00	0.00
280	24XX	3XX	685.46	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	56.16	0.00	0.00	0.00
280	24XX	6XX	272.98	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00
<b>Totals</b>			677,517.17	0.00	0.00	0.00 677,517.17



# Trustees' Financial Summary

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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.*