



# Trustees' Financial Summary

FY2002-03

Submit ID: 0374-6477083

16 Gallatin County

0374 West Yellowstone K-12

### 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** Mary Davis

Phone #: (406) 646-7617

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

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

**Chair, Board of Trustees** Kelly Anderson

\_\_\_\_\_  
(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 #
003	Federal 604	LOCAL	Local	Local
012	Special Ed. Coop	LOCAL		
081	Michael Keith Trust	LOCAL		
083	General Donations	LOCAL		
085	1st Security Bank	LOCAL		
088	Kekich Memorial	LOCAL		
143	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1603741403	84.367
163	Title IV, Part A, Safe & Drug-Free	FEDERAL	1603741603	84.186A
313	Title I, Part A, Improving Basic Programs	FEDERAL	1603743103	84.010A
360	Title II, Part D, Ed Technology	FEDERAL	1603746003	84.318
393	Title V, Part A, Innovative Programs	FEDERAL	1603743903	84.298
403	Title I, Part G, Advanced Placement	FEDERAL	1603744003	84.330C
413	Title VI, Part B, Subpart 1, Small Rural	FEDERAL	S358A020826	84.358A
416	Vo Ed State Office Occ	STATE	160374	State
417	Vo Ed State Tech Ed	STATE	160374	State

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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)	193,878.52	14,758.64		-3,401.05
02	Taxes Receivable - Real and Personal (120-149)	108,172.86	7,390.57	1.08	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				3,452.74
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>302,051.38</b>	<b>22,149.21</b>	<b>1.08</b>	<b>51.69</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	11,403.94			1,545.64
25	Deferred Revenue (680)	108,172.86	7,390.57	1.08	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>119,576.80</b>	<b>7,390.57</b>	<b>1.08</b>	<b>1,545.64</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	32,554.98			
48	Fund Balance for Budget (961-970)	149,919.60	14,758.64		-1,493.95
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>182,474.58</b>	<b>14,758.64</b>		<b>-1,493.95</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>302,051.38</b>	<b>22,149.21</b>	<b>1.08</b>	<b>51.69</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)	592.54	57,229.40	74,718.19	4,757.32
02	Taxes Receivable - Real and Personal (120-149)	68.48			104.73
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		5,034.13		
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>661.02</b>	<b>62,263.53</b>	<b>74,718.19</b>	<b>4,862.05</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			1,511.31	
25	Deferred Revenue (680)	68.48			104.73
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>68.48</b>		<b>1,511.31</b>	<b>104.73</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	592.54	62,263.53	73,206.88	4,757.32
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>592.54</b>	<b>62,263.53</b>	<b>73,206.88</b>	<b>4,757.32</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>661.02</b>	<b>62,263.53</b>	<b>74,718.19</b>	<b>4,862.05</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)	9,370.94			8,242.80
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)	1,495.00			
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>10,865.94</b>			<b>8,242.80</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)	10,865.94			8,242.80
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>10,865.94</b>			<b>8,242.80</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>10,865.94</b>			<b>8,242.80</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)			14,114.92	
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>			14,114.92	
<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)			14,114.92	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			14,114.92	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			14,114.92	

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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)	2,319.05	4,210.12	165,356.27	
02	Taxes Receivable - Real and Personal (120-149)			32,252.18	
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>2,319.05</b>	<b>4,210.12</b>	<b>197,608.45</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)			32,252.18	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			<b>32,252.18</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	2,319.05	4,210.12	165,356.27	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>2,319.05</b>	<b>4,210.12</b>	<b>165,356.27</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>2,319.05</b>	<b>4,210.12</b>	<b>197,608.45</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)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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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)	24,253.30		52,993.47	7,147.86
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>	24,253.30		52,993.47	7,147.86
<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)	10,940.30			
48	Fund Balance for Budget (961-970)	13,313.00		52,993.47	7,147.86
52	<b>TOTAL FUND BALANCE/EQUITY</b>	24,253.30		52,993.47	7,147.86
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	24,253.30		52,993.47	7,147.86



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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)				-600.56
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				602.41
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				1.85
<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)				1.85
35	<b>TOTAL LIABILITIES</b>				1.85
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				1.85



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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)			1,668,531.20	
11	Buildings and Building Improvements (331 & 332)			3,591,054.49	
12	Machinery and Equipment (341 & 342)			435,007.89	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				173,599.07
15	Amounts to be Provided (404-406)				1,710,023.10
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>5,694,593.58</b>	<b>1,883,622.17</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)				1,810,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				73,622.17
35	<b>TOTAL LIABILITIES</b>				<b>1,883,622.17</b>
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			5,694,593.58	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>5,694,593.58</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>5,694,593.58</b>	<b>1,883,622.17</b>

# 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	709,985.90	681,351.11
1113	District Levy - Heavy Motor Vehicles	208.74	407.03
1190	Penalties and Interest on Taxes	19,649.29	8,876.82
1310	Individual Tuition	0.00	1,714.62
1320	Tuition from Schl Dists/Counties Within State	767.00	0.00
1510	Interest Earnings	5,428.48	3,734.54
1910	Rentals	179.50	100.00
1940	Textbook Sales and Rentals	0.00	50.00
1945	Fees - Users/Resale of Supplies	424.42	726.70
3110	Direct State Aid	599,805.38	615,730.88
3115	State Spec Ed Allowable Cost Pymt to Districts	35,216.07	43,127.50
3440	State HB20/SB417 Prop Tax Reimb	9,925.00	8,512.64
3444	State School Block Grant	120,184.71	117,129.30

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

1,501,774.49      1,481,461.14

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

PRC Program Function Object		2002 Value	2003 Value
180	Summer School		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	0.00	8.31
1XX	Regular Education Programs - Elementary/Secondary		
	1XXX Instruction		
	1XX Personal Services - Salaries	497,112.16	540,813.56
	2XX Personal Services - Employee Benefits	57,051.86	64,673.71
	3XX Purchased Professional and Technical Services	28,745.21	19,652.62
	4XX Purchased Property Services	14,742.91	19,366.75
	5XX Other Purchased Services	85.00	162.30
	6XX Supplies and Materials	56,456.94	58,849.75
	810 Dues and Fees	331.00	145.00
	21XX Support Services - Students		
	1XX Personal Services - Salaries	38,966.66	41,113.11
	2XX Personal Services - Employee Benefits	4,024.03	4,361.63
	3XX Purchased Professional and Technical Services	2,771.99	2,826.92
	4XX Purchased Property Services	450.00	550.00
	5XX Other Purchased Services	132.70	0.00
	6XX Supplies and Materials	98.95	0.00
	221X Improvement of Instruction Services		
	5XX Other Purchased Services	2,818.74	1,050.00



# Trustees' Financial Summary

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16 Gallatin County

0374 West Yellowstone K-12

## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	22,351.20	16,594.32
		2XX	Personal Services - Employee Benefits	3,581.21	2,642.17
		4XX	Purchased Property Services	550.00	525.00
		6XX	Supplies and Materials	3,490.94	3,953.24
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	65,965.95	67,776.74
		2XX	Personal Services - Employee Benefits	7,223.43	7,237.26
		3XX	Purchased Professional and Technical Services	142.92	97.86
		4XX	Purchased Property Services	4,893.85	3,550.25
		5XX	Other Purchased Services	44,070.09	40,755.01
		6XX	Supplies and Materials	16,833.85	14,765.69
		810	Dues and Fees	3,717.77	2,348.98
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	42,300.08	43,650.08
		2XX	Personal Services - Employee Benefits	3,644.76	3,947.57
		3XX	Purchased Professional and Technical Services	2,000.00	0.00
		5XX	Other Purchased Services	3,328.90	2,465.79
		6XX	Supplies and Materials	3,074.33	2,737.51
		810	Dues and Fees	943.00	442.45
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	27,522.26	28,739.59
		2XX	Personal Services - Employee Benefits	3,204.63	3,211.54
		3XX	Purchased Professional and Technical Services	3,500.00	5,000.00
		4XX	Purchased Property Services	159.50	0.00
		5XX	Other Purchased Services	1,350.00	1,966.68
		6XX	Supplies and Materials	1,289.56	1,064.16
		810	Dues and Fees	75.00	75.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	73,178.30	77,764.56
		2XX	Personal Services - Employee Benefits	14,488.31	14,849.11
		3XX	Purchased Professional and Technical Services	765.00	0.00
		4XX	Purchased Property Services	87,511.90	84,161.48
		5XX	Other Purchased Services	1,049.60	0.00
		6XX	Supplies and Materials	22,044.26	14,885.13
		810	Dues and Fees	20.00	118.00
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	2,056.00	1,291.40
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	77,084.37	88,054.38



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## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
280	Special Education - Local and State				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	9,922.99	10,741.82
		5XX	Other Purchased Services	522.31	462.78
		6XX	Supplies and Materials	3,788.77	2,455.63
		810	Dues and Fees	102.00	0.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	3,095.00	3,232.00
288	Federal Eisenhower Professional Development Grant (Titl				
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	785.50	0.00
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	348.83	0.00
		2XX	Personal Services - Employee Benefits	1,998.20	0.00
		5XX	Other Purchased Services	738.57	0.00
		6XX	Supplies and Materials	975.59	0.00
350	Technology Education/Industrial Arts				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	38,341.00	0.00
		2XX	Personal Services - Employee Benefits	4,022.14	0.00
		4XX	Purchased Property Services	137.54	0.00
		6XX	Supplies and Materials	837.45	0.00
360	Business/Marketing				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	19,596.56	0.00
		2XX	Personal Services - Employee Benefits	3,312.48	0.00
		6XX	Supplies and Materials	124.73	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	56,543.32
		2XX	Personal Services - Employee Benefits	0.00	6,670.62
		4XX	Purchased Property Services	0.00	67.45
		6XX	Supplies and Materials	0.00	1,010.80
410	Summer School				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	8.10	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
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	2,002.41
		6XX	Supplies and Materials	0.00	156.74
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	5,140.46	3,545.30
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	19,622.89	20,126.10
		2XX	Personal Services - Employee Benefits	62.87	67.40
		5XX	Other Purchased Services	1,806.06	3,012.05
		6XX	Supplies and Materials	237.45	484.55
		810	Dues and Fees	1,221.00	900.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	39,033.79	24,977.92
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	40,266.00	40,184.16
		2XX	Personal Services - Employee Benefits	128.41	132.81
		5XX	Other Purchased Services	17,424.58	8,238.47
		6XX	Supplies and Materials	9,078.87	4,281.92
		810	Dues and Fees	1,530.00	1,550.00
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	6,117.46	6,243.06
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	3,579.46	640.02
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,481,106.18</u>	<u>1,485,971.94</u>



# Trustees' Financial Summary

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## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					182,049.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,481,461.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,485,971.94	(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	32,554.98	Less Last Year	27,618.96	(4b)	4,936.02	
					4,936.02	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					182,474.58	(5)



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## 10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	51,160.92	46,615.54
1113	District Levy - Heavy Motor Vehicles	15.43	27.77
1190	Penalties and Interest on Taxes	1,138.34	683.46
1510	Interest Earnings	285.00	157.54
2220	County On-Schedule Trans Reimb	14,112.00	13,739.40
3210	State On-Schedule Trans Reimb	14,112.00	13,739.40
3440	State HB20/SB417 Prop Tax Reimb	733.88	579.22
3444	State School Block Grant	7,472.89	7,282.91
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>89,030.46</u>	<u>82,825.24</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	22,883.54	23,687.05
2XX	Personal Services - Employee Benefits	2,021.14	2,059.12
5XX	Other Purchased Services	64,137.70	58,629.20
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>89,042.38</u>	<u>84,375.37</u>



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## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					16,308.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					82,825.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					84,375.37	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					14,758.64	(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	123.05	0.00
1611 National School Lunch Program	21,551.21	21,510.72
1632 Daily Adult Sales	1,086.50	1,173.50
1634 Daily Ala Carte Sales	1,835.93	1,388.68
3220 State Food Services Match	349.09	0.00
4550 Federal Child Nutrition	29,212.17	26,705.11
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	54,157.95	50,778.01

### 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	36,919.01	38,105.40
4XX Purchased Property Services	0.00	305.00
5XX Other Purchased Services	698.02	651.23
6XX Supplies and Materials	24,767.79	14,268.09
810 Dues and Fees	190.32	85.01
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	62,575.14	53,414.73



# Trustees' Financial Summary

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## 12 - School Food Services Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					1,142.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					50,778.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					53,414.73	(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)					-1,493.95	(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	1,127.14	109.98
1113	District Levy - Heavy Motor Vehicles	0.32	0.02
1190	Penalties and Interest on Taxes	19.08	10.59
1510	Interest Earnings	14.66	4.04
3440	State HB20/SB417 Prop Tax Reimb	15.26	0.00
3444	State School Block Grant	415.75	405.18
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,592.21</u>	<u>529.81</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		
5XX	Other Purchased Services	1,860.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>1,860.00</u>	<u>0.00</u>

### Schedule of Changes Worksheet

Beginning Fund Balance				62.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				529.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				0.00	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	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)				592.54	(5)



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## 14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	1,410.40	704.07
2240 County Retirement Distribution	150,662.63	167,856.09
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>152,073.03</b>	<b>168,560.16</b>

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

PRC Program Function Object	2002 Value	2003 Value
180 Summer School		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	240.00
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	74,017.77	80,085.09
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	6,020.30	6,360.19
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	3,453.26	2,567.16
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	9,605.91	9,744.50
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	6,485.69	6,752.67
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,063.75	4,217.64
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	10,324.16	10,895.33
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,424.38	3,499.54
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	12,369.22	14,238.03
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	3,102.20	4,535.43
350 Technology Education/Industrial Arts		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,572.64	0.00



# Trustees' Financial Summary

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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
360	Business/Marketing				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	2,797.24	0.00
395	State Career & Technical Ed Entitlement - Technology Ed/				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	5,886.42
396	State Career & Technical Ed Entitlement - Office Occupati				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	2,529.51
410	Summer School				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	239.40	0.00
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	1,449.32
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	2,846.27	2,939.42
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	4,769.85	4,527.48
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	4,927.63	4,964.97
<b>007</b>	<b>Title I Part A</b>				
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	1,458.08	0.00
<b>012</b>	<b>Special Ed. Coop</b>				
456	IDEA, Part B, Children with Disabilities				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	458.58

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

155,477.75      165,891.28



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## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						59,594.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						168,560.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						165,891.28	(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)						62,263.53	(5)



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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>003 Federal 604</b>	
1510 Interest Earnings	533.87
4100 Federal Miscellaneous Grants - Direct from Feds	32,792.55
<b>003 Subtotal</b>	33,326.42
<b>012 Special Ed. Coop</b>	
5710 Special Education Resources Transferred from Other School Districts or Coope	10,914.05
<b>081 Michael Keith Trust</b>	
1920 Contributions/Donations from Private Sources	512.00
<b>083 General Donations</b>	
1920 Contributions/Donations from Private Sources	3,818.70
<b>085 1st Security Bank</b>	
1920 Contributions/Donations from Private Sources	1,500.00
<b>088 Kekich Memorial</b>	
1920 Contributions/Donations from Private Sources	1,250.00
<b>143 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	9,855.00
<b>163 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,514.00
<b>313 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	14,395.00
<b>360 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	668.00
<b>393 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	2,197.00
<b>403 Title I, Part G, Advanced Placement</b>	
4290 Title I, Part G, Advanced Placement	384.30
<b>413 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	15,300.00
<b>416 Vo Ed State Office Occ</b>	
3900 State Career & Technical Ed Entitlement	358.00
<b>417 Vo Ed State Tech Ed</b>	
3900 State Career & Technical Ed Entitlement	549.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	96,541.47

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



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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>003 Federal 604</b>	
410 Miscellaneous Federal Grants Direct from Feds	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	6,729.39
6XX Supplies and Materials	1,618.00
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	3,399.97
	11,747.36
<b>012 Special Ed. Coop</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	10,320.43
6XX Supplies and Materials	593.62
	10,914.05
<b>083 General Donations</b>	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	1,575.00
5XX Other Purchased Services	193.70
23XX Support Services - General Administration	
5XX Other Purchased Services	45.00
27XX Student Transportation Services	
5XX Other Purchased Services	421.20
720 School Sponsored Athletics	
27XX Student Transportation Services	
5XX Other Purchased Services	1,350.00
	3,584.90
<b>088 Kekich Memorial</b>	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
6XX Supplies and Materials	639.12



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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>143 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	9,855.00
<b>163 Title IV, Part A, Safe &amp; Drug-Free</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
221X Improvement of Instruction Services	
3XX Purchased Professional and Techical Services	1,216.00
6XX Supplies and Materials	298.00
	1,514.00
<b>163 Subtotal</b>	
<b>313 Title I, Part A, Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	12,749.04
5XX Other Purchased Services	790.73
6XX Supplies and Materials	855.23
	14,395.00
<b>313 Subtotal</b>	
<b>360 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
23XX Support Services - General Administration	
3XX Purchased Professional and Techical Services	668.00
<b>393 Title V, Part A, Innovative Programs</b>	
435 Title V, Part A, Innovative Programs	
222X Educational Media Services	
6XX Supplies and Materials	2,197.00
<b>403 Title I, Part G, Advanced Placement</b>	
429 Title I, Part G, Advanced Placement	
221X Improvement of Instruction Services	
5XX Other Purchased Services	384.30
<b>413 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
6XX Supplies and Materials	2,539.85



# 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
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	265.00
5XX Other Purchased Services	5,118.24
222X Educational Media Services	
6XX Supplies and Materials	6,757.14
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	162.59
	14,842.82
<b>413 Subtotal</b>	
<b>416 Vo Ed State Office Occ</b>	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	358.00
<b>417 Vo Ed State Tech Ed</b>	
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
6XX Supplies and Materials	549.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      71,648.55



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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					48,313.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					96,541.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					71,648.55	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					73,206.88	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 Federal 604	33,326.42	11747.36	21579.06
012 Special Ed. Coop	0.00	458.58	-458.58
012 Special Ed. Coop	10,914.05	10914.05	.00
081 Michael Keith Trust	512.00	0.00	512.00
083 General Donations	3,818.70	3584.90	233.80
085 1st Security Bank	1,500.00	0.00	1500.00
088 Kekich Memorial	1,250.00	639.12	610.88
143 Title II, Part A, Teacher/Principal Train/Recruit	9,855.00	9855.00	.00
163 Title IV, Part A, Safe & Drug-Free	1,514.00	1514.00	.00
313 Title I, Part A, Improving Basic Programs	14,395.00	14395.00	.00
360 Title II, Part D, Ed Technology	668.00	668.00	.00
393 Title V, Part A, Innovative Programs	2,197.00	2197.00	.00
403 Title I, Part G, Advanced Placement	384.30	384.30	.00
413 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	15,300.00	14842.82	457.18
416 Vo Ed State Office Occ	358.00	358.00	.00
417 Vo Ed State Tech Ed	549.00	549.00	.00
<b>Total</b>	<u>96,541.47</u>	<u>72,107.13</u>	<u>24,434.34</u>



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## 17 - Adult Education Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	0.00	1,012.61
1113 District Levy - Heavy Motor Vehicles	0.00	0.65
1190 Penalties and Interest on Taxes	0.00	1.76
1510 Interest Earnings	105.49	62.31
3440 State HB20/SB417 Prop Tax Reimb	0.00	14.04
3444 State School Block Grant	13.66	13.31
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	119.15	1,104.68

### Schedule of Changes Worksheet

Beginning Fund Balance	3,652.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,104.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00    Less Last Year            0.00            (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00    Less Last Year            0.00            (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,757.32	(5)



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## 18 - Traffic Education Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	185.87	105.19
1982	Summer Session - Driver's Education Fees	3,150.00	3,300.00
3260	State Driver's Education Reimbursement	1,088.00	1,495.00
6100	Material Prior Period Revenue Adjustments	-590.63	187.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>3,833.24</u>	<u>5,087.32</u>

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

PRC Program Function Object		2002 Value	2003 Value
180	Summer School		
	1XXX Instruction		
	1XX Personal Services - Salaries	0.00	3,000.00
	4XX Purchased Property Services	0.00	1,120.00
	6XX Supplies and Materials	0.00	215.06
410	Summer School		
	1XXX Instruction		
	1XX Personal Services - Salaries	3,000.00	0.00
	4XX Purchased Property Services	1,057.25	0.00
	6XX Supplies and Materials	144.39	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>4,201.64</u>	<u>4,335.06</u>



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## 18 - Traffic Education Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						10,113.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,087.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,335.06	(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)						10,865.94	(5)



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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	112.99	110.69
5300 Operating Transfers from Other Funds	3,579.46	640.02
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,692.45	750.71

### Schedule of Changes Worksheet

Beginning Fund Balance	7,492.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	750.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00 Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00 Less Last Year           0.00           (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,242.80	(5)



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## 26 - Impact Aid Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	517.54	367.38
4820 Federal Impact Aid - Title VIII	18,888.07	535.66
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	19,405.61	903.04

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	0.00	17,534.10
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	2,393.31	0.00
6XX Supplies and Materials	1,720.84	0.00
7XX Property and Equipment Acquisition	4,741.00	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	3,227.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	12,082.15	17,534.10



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## 26 - Impact Aid Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						30,745.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						903.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						17,534.10	(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)						14,114.92	(5)



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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	320.11	67.05
3281 State Technology Aid	285.19	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>605.30</b>	<b>67.05</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		
4XX Purchased Property Services	0.00	2,192.00
6XX Supplies and Materials	0.00	2,025.65
23XX Support Services - General Administration		
6XX Supplies and Materials	0.00	124.99
24XX Support Services - School Administration		
6XX Supplies and Materials	0.00	342.86
298 Miscellaneous OPI and Non-OPI State Grants/Loans		
1XXX Instruction		
6XX Supplies and Materials	4,377.00	0.00
7XX Property and Equipment Acquisition	2,048.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>6,425.00</b>	<b>4,685.50</b>



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## 28 - Technology Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					6,937.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					67.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,685.50	(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)					2,319.05	(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	14.19
3282 State Flexibility Fund Allocation	0.00	6,212.88
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	6,227.07

### 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	0.00	2,016.95
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	2,016.95

## Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,227.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,016.95	(3)
Increase/Decrease of Reserve for Inventories		
This Year                   0.00 Less Last Year                   0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                   0.00 Less Last Year                   0.00                   (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,210.12	(5)



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## 50 - Debt Service Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	206,775.61	197,871.08
1113	District Levy - Heavy Motor Vehicles	59.53	118.01
1190	Penalties and Interest on Taxes	7,393.85	2,669.75
1510	Interest Earnings	1,349.99	693.57
3440	State HB20/SB417 Prop Tax Reimb	2,830.54	2,469.54
3444	State School Block Grant	39,983.28	38,966.80
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>258,392.80</u>	<u>242,788.75</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	155,000.00	160,000.00
	850 Interest on Debt	93,312.50	86,775.00
	860 Agent Fees/Issuance Costs	625.00	175.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>248,937.50</u>	<u>246,950.00</u>



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## 50 - Debt Service Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					169,517.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					242,788.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					246,950.00	(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)					165,356.27	(5)



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## 81 - Endowment Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	638.61	363.38
1920	Contributions/Donations from Private Sources	2,000.00	1,500.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		2,638.61	1,863.38

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

PRC Program Function Object		2002 Value	2003 Value
8XX	Community Services Programs		
33XX	Community Services		
870	Student Scholarships	744.72	384.01
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		744.72	384.01

## Schedule of Changes Worksheet

Beginning Fund Balance				22,773.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,863.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				384.01	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				24,253.30	(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
1700	Student Extracurricular Activity Receipts	0.00	64,948.86
1XXX	Revenues from Student Activities	59,215.82	0.00
6100	Material Prior Period Revenue Adjustments	86.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>59,301.82</u>	<u>64,948.86</u>

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

PRC Program Function Object		2002 Value	2003 Value
7XX	Extracurricular Athletics and Activities		
3XXX	Operation of Non-Educational Services		
XXX	Student Extracurricular	61,176.14	54,842.03
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>61,176.14</u>	<u>54,842.03</u>

## Schedule of Changes Worksheet

Beginning Fund Balance		42,886.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		64,948.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		54,842.03	(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)		52,993.47	(5)



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## 85 - Miscellaneous Trust Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	393.37	149.35
1920 Contributions/Donations from Private Sources	4,129.75	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	4,523.12	149.35

### 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	76.05	588.74
21XX Support Services - Students		
5XX Other Purchased Services	500.00	0.00
221X Improvement of Instruction Services		
6XX Supplies and Materials	160.83	0.00
222X Educational Media Services		
6XX Supplies and Materials	0.00	584.17
23XX Support Services - General Administration		
6XX Supplies and Materials	619.00	0.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	1,681.69	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	13,318.31	0.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
6XX Supplies and Materials	9.00	2,365.83
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	16,364.88	3,538.74



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## 85 - Miscellaneous Trust Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						10,537.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						149.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,538.74	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						7,147.86	(5)



# Trustees' Financial Summary

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<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2002 Value</b>	<b>2003 Value</b>
XX	XXX 26XX	41X Energy Utility Services	47,167.89	51,809.51
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	16,545.31	1,760.40
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	18,267.50	1,639.57
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	1,860.00	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	29,388.42
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	29,388.42

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,795.33
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	42,319.06
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	104,946.61
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	88,054.38	0.00	0.00	0.00	
280	1XXX	2XX	10,741.82	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	462.78	0.00	0.00	0.00	
280	1XXX	6XX	2,455.63	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	3,232.00	0.00	0.00	0.00	
<b>Totals</b>			104,946.61	0.00	0.00	0.00	104,946.61



# Trustees' Financial Summary

FY2002-03

Submit ID: 0374-6477083

**16 Gallatin County**

**0374 West Yellowstone K-12**

*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.*