



Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

**16 Gallatin County
0375 Ophir Elem**

**** Recalculated ****

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 Tanya Tash

Phone #: (406) 995-4281

(Signature)

(Date)

Chair, Board of Trustees Mary Wheeler

(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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**16 Gallatin County
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PRC	Title	Project Type	Project Number	CFDA #
001	BSA	LOCAL	MUSIC	MISC
002	CABIN PROJECT	LOCAL	PRIVATE	CONTRIB
003	LIB	LOCAL	LIBRARY	DONATIO
004	Learn & Serve	FEDERAL	GRANT	94.001
005	NOL	LOCAL	PRIVATE	TEA BEN
006	SPA	LOCAL	PRIVATE	SPA DON
008	TEA	LOCAL	PRIVATE	SALARY
009	Gifted & Talented	STATE	1603751303	State
010	Reduced Class Size	FEDERAL	reduced class size	84.30
011	Title VI - IASA	FEDERAL	school	84.298
012	CRO	LOCAL	MONTANA	DONATIO
013	MISC	LOCAL	DONATIONS	GENERAL
014	CU	LOCAL		
015	OUT	LOCAL		
016	DSL	LOCAL		
017	SEA	LOCAL		
018	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1603751403	84.367
019	IDEA-B	FEDERAL	1603757802	84.027A
020	DRA-After School Drama	LOCAL		
021	PUB-Publisher Class	LOCAL		
022	ART-class	LOCAL		
023	After School Program	LOCAL		
024	DRU-local grants	LOCAL		
025	INT-local grant	LOCAL		
026	Miscellaneous Direct Federal Grant	FEDERAL	s358a022991	unknown
027	Title V, Part A, Innovative Programs	FEDERAL	1603753903	84.298
773	Resource Transfers Dist/Coops	LOCAL		Local

Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

16 Gallatin County
0375 Ophir Elem

**** Recalculated ****

ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	37,041.14	10,194.30	33,295.21	7,849.44
02	Taxes Receivable - Real and Personal (120-149)	31,081.18	2,997.70	1,063.69	
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	TOTAL ASSETS AND OTHER DEBITS	68,122.32	13,192.00	34,358.90	7,849.44
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	973.87	2,834.97		52.02
25	Deferred Revenue (680)	31,081.18	2,997.70	1,063.69	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	32,055.05	5,832.67	1,063.69	52.02
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	36,067.27	7,359.33	33,295.21	7,797.42
52	TOTAL FUND BALANCE/EQUITY	36,067.27	7,359.33	33,295.21	7,797.42
53	TOTAL LIABILITIES AND FUND BALANCE	68,122.32	13,192.00	34,358.90	7,849.44

Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

16 Gallatin County
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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	.56	14,225.31	18,978.51	2,282.12
02	Taxes Receivable - Real and Personal (120-149)				1,215.16
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	TOTAL ASSETS AND OTHER DEBITS	.56	14,225.31	18,978.51	3,497.28
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			6,183.85	22.80
25	Deferred Revenue (680)				1,215.16
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			6,183.85	1,237.96
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	.56	14,225.31	12,794.66	2,259.32
52	TOTAL FUND BALANCE/EQUITY	.56	14,225.31	12,794.66	2,259.32
53	TOTAL LIABILITIES AND FUND BALANCE	.56	14,225.31	18,978.51	3,497.28

Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

16 Gallatin County
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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			4,376.77	2.49
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	TOTAL ASSETS AND OTHER DEBITS			4,376.77	2.49
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			462.48	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			462.48	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			3,914.29	2.49
52	TOTAL FUND BALANCE/EQUITY			3,914.29	2.49
53	TOTAL LIABILITIES AND FUND BALANCE			4,376.77	2.49

Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

16 Gallatin County
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**** Recalculated ****

ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
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	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
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	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

16 Gallatin County
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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-3,711.50	2,494.72	-8,749.03	
02	Taxes Receivable - Real and Personal (120-149)	3,688.18		22,736.98	
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	TOTAL ASSETS AND OTHER DEBITS	-23.32	2,494.72	13,987.95	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,688.18		22,736.98	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,688.18		22,736.98	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-3,711.50	2,494.72	-8,749.03	
52	TOTAL FUND BALANCE/EQUITY	-3,711.50	2,494.72	-8,749.03	
53	TOTAL LIABILITIES AND FUND BALANCE	-23.32	2,494.72	13,987.95	

Trustees' Financial Summary

FY2002-03

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16 Gallatin County
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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	237.21	54,311.69		
02	Taxes Receivable - Real and Personal (120-149)		5,588.68		
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	TOTAL ASSETS AND OTHER DEBITS	237.21	59,900.37		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		310.15		
25	Deferred Revenue (680)		5,588.68		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		5,898.83		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	237.21	54,001.54		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	237.21	54,001.54		
53	TOTAL LIABILITIES AND FUND BALANCE	237.21	59,900.37		

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FY2002-03

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16 Gallatin County
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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
ASSETS AND OTHER DEBITS					
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	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
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	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

16 Gallatin County
0375 Ophir Elem

**** Recalculated ****

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)
ASSETS AND OTHER DEBITS					
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	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
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	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
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	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

16 Gallatin County
0375 Ophir Elem

**** Recalculated ****

ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	39,212.74		1,856.65	158,870.91
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	TOTAL ASSETS AND OTHER DEBITS	39,212.74		1,856.65	158,870.91
LIABILITIES					
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	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	39,212.74		1,856.65	158,870.91
52	TOTAL FUND BALANCE/EQUITY	39,212.74		1,856.65	158,870.91
53	TOTAL LIABILITIES AND FUND BALANCE	39,212.74		1,856.65	158,870.91

Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

16 Gallatin County
0375 Ophir Elem

**** Recalculated ****

ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	23,834.78			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	23,834.78			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	23,834.78			
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	23,834.78			
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	23,834.78			

Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

16 Gallatin County
0375 Ophir Elem

**** Recalculated ****

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (93)
ASSETS AND OTHER DEBITS					
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	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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FY2002-03

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16 Gallatin County
0375 Ophir Elem

**** Recalculated ****

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)
ASSETS AND OTHER DEBITS					
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)			568,947.92	
11	Buildings and Building Improvements (331 & 332)			2,885,032.89	
12	Machinery and Equipment (341 & 342)			335,248.54	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				-8,746.54
15	Amounts to be Provided (404-406)				2,205,477.54
20	TOTAL ASSETS AND OTHER DEBITS			3,789,229.35	2,196,731.00
LIABILITIES					
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)				2,195,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				1,731.00
35	TOTAL LIABILITIES				2,196,731.00
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			3,789,229.35	
52	TOTAL FUND BALANCE/EQUITY			3,789,229.35	
53	TOTAL LIABILITIES AND FUND BALANCE			3,789,229.35	2,196,731.00



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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	225,727.37	257,057.02
1113	District Levy - Heavy Motor Vehicles	163.99	153.03
1310	Individual Tuition	9,765.00	0.00
1510	Interest Earnings	5,217.92	1,646.27
1900	Other Revenue from Local Sources	5,596.93	0.00
3110	Direct State Aid	216,523.28	242,054.66
3115	State Spec Ed Allowable Cost Pymt to Districts	16,421.44	17,160.52
3440	State HB20/SB417 Prop Tax Reimb	3,156.00	3,776.66
3444	State School Block Grant	25,972.00	25,311.72
6100	Material Prior Period Revenue Adjustments	-831.90	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		507,712.03	547,159.88

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	182,129.48	235,599.07
2XX	Personal Services - Employee Benefits	30,347.64	41,248.91
3XX	Purchased Professional and Technical Services	13,865.96	14,516.54
5XX	Other Purchased Services	669.25	344.10
6XX	Supplies and Materials	11,598.00	15,292.88
810	Dues and Fees	165.00	181.50
21XX	Support Services - Students		
1XX	Personal Services - Salaries	5,488.50	12,089.80
2XX	Personal Services - Employee Benefits	22.52	111.52
3XX	Purchased Professional and Technical Services	1,158.36	1,168.12
6XX	Supplies and Materials	239.84	332.74
221X	Improvement of Instruction Services		
6XX	Supplies and Materials	238.14	0.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	37,229.76	41,871.74
2XX	Personal Services - Employee Benefits	4,178.61	3,815.45
3XX	Purchased Professional and Technical Services	249.95	659.93
6XX	Supplies and Materials	950.30	2,706.95
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	69,270.89	70,978.08
2XX	Personal Services - Employee Benefits	3,999.53	4,290.94
3XX	Purchased Professional and Technical Services	2,692.01	2,001.08
5XX	Other Purchased Services	11,376.20	12,315.55



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FY2002-03

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16 Gallatin County
0375 Ophir Elem

**** Recalculated ****

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					
	23XX	Support Services - General Administration				
		6XX	Supplies and Materials	1,020.86	1,219.10	
		810	Dues and Fees	2,205.85	4,308.78	
	25XX	Support Services - Business				
		3XX	Purchased Professional and Technical Services	4,211.00	4,572.77	
		5XX	Other Purchased Services	541.67	1,245.89	
	26XX	Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	26,323.63	37,432.31	
		2XX	Personal Services - Employee Benefits	4,770.44	5,492.47	
		3XX	Purchased Professional and Technical Services	4,666.12	3,944.26	
		4XX	Purchased Property Services	28,455.57	34,639.55	
		5XX	Other Purchased Services	100.00	0.00	
		6XX	Supplies and Materials	3,276.44	1,729.39	
280	Special Education - Local and State					
	21XX	Support Services - Students				
		1XX	Personal Services - Salaries	19,589.67	15,207.91	
		2XX	Personal Services - Employee Benefits	3,256.45	2,808.73	
		6XX	Supplies and Materials	224.34	1,080.46	
	62XX	Resources Transferred to Other School Districts or Cooper				
		920	Resources Transferred to Other School Districts or Cooper	1,192.00	1,410.00	
710	School Sponsored Extracurricular Activities					
	34XX	Extracurricular - Activities				
		5XX	Other Purchased Services	0.00	1,100.00	
		6XX	Supplies and Materials	0.00	100.00	
910	Budget Amendment					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	17,940.65	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>493,644.63</u>	<u>575,816.52</u>	



Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

**16 Gallatin County
0375 Ophir Elem**

**** Recalculated ****

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance						64,723.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						547,159.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						575,816.52	(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)						36,067.27	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

16 Gallatin County
0375 Ophir Elem

**** Recalculated ****

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	18,259.22	25,357.15
1113	District Levy - Heavy Motor Vehicles	13.46	11.69
1510	Interest Earnings	325.32	36.61
1900	Other Revenue from Local Sources	151.50	100.00
2220	County On-Schedule Trans Reimb	8,429.85	10,530.35
3210	State On-Schedule Trans Reimb	8,429.85	10,530.36
3440	State HB20/SB417 Prop Tax Reimb	258.46	346.49
3444	State School Block Grant	1,937.58	1,888.32
6100	Material Prior Period Revenue Adjustments	-1,139.30	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>36,665.94</u>	<u>48,800.97</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	24,268.44	24,447.22
2XX	Personal Services - Employee Benefits	9,597.75	10,164.52
3XX	Purchased Professional and Technical Services	834.46	2,182.61
4XX	Purchased Property Services	2,387.40	3,400.01
5XX	Other Purchased Services	2,124.44	5,451.18
6XX	Supplies and Materials	2,638.51	2,163.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>41,851.00</u>	<u>47,808.77</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

16 Gallatin County

**** Recalculated ****

0375 Ophir Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						6,367.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						48,800.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						47,808.77	(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)						7,359.33	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

16 Gallatin County
0375 Ophir Elem

**** Recalculated ****

11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	10,268.91	8,691.43
1113	District Levy - Heavy Motor Vehicles	6.62	6.24
1510	Interest Earnings	508.44	426.45
3440	State HB20/SB417 Prop Tax Reimb	126.63	137.66
3444	State School Block Grant	965.07	940.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>11,875.67</u>	<u>10,202.32</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		
7XX	Property and Equipment Acquisition	1,250.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>1,250.00</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance		23,092.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		10,202.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		33,295.21	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

16 Gallatin County
0375 Ophir Elem

**** Recalculated ****

12 - School Food Services Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	127.03	211.04
1621 Lunch Sales	40,776.41	39,004.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	40,903.44	39,215.31

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	35,629.75	37,474.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	35,629.75	37,474.40

Schedule of Changes Worksheet

Beginning Fund Balance	6,056.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	39,215.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	37,474.40	(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)	7,797.42	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

16 Gallatin County
0375 Ophir Elem

**** Recalculated ****

13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
3444 State School Block Grant	0.18	0.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.18	0.18

Schedule of Changes Worksheet

Beginning Fund Balance	0.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.18	(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)	0.56	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

16 Gallatin County
0375 Ophir Elem

**** Recalculated ****

14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	439.67	209.01
1900	Other Revenue from Local Sources	1,331.44	1,745.23
2240	County Retirement Distribution	59,194.77	69,405.24
6100	Material Prior Period Revenue Adjustments	340.95	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>61,306.83</u>	<u>71,359.48</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	31,440.98	38,090.59
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	844.35	1,854.62
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	4,996.75	5,322.94
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	11,272.92	11,712.08
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	5,668.38	7,179.45
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	3,498.34	3,530.38
4XXX	Facilities Acquisition and Construction Services		
	2XX Personal Services - Employee Benefits	1,405.95	0.00
280	Special Education - Local and State		
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	2,703.07	3,071.26
62XX	Resources Transferred to Other School Districts or Cooper		
	920 Resources Transferred to Other School Districts or Cooper	1,286.15	1,753.70
5XX	Non-Public School Programs		
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	1,531.75	1,094.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>64,648.64</u>	<u>73,609.71</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

**16 Gallatin County
0375 Ophir Elem**

**** Recalculated ****

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						16,475.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						71,359.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						73,609.71	(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)						14,225.31	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

16 Gallatin County
0375 Ophir Elem

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
002 CABIN PROJECT	
1900 Other Revenue from Local Sources	8,500.00
003 LIB	
1900 Other Revenue from Local Sources	3,383.22
006 SPA	
1900 Other Revenue from Local Sources	50.00
009 Gifted & Talented	
3600 State Gifted & Talented Reimbursement	918.00
013 MISC	
1900 Other Revenue from Local Sources	9,198.06
015 OUT	
1900 Other Revenue from Local Sources	555.00
016 DSL	
1900 Other Revenue from Local Sources	1,549.50
018 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	4,277.00
019 IDEA-B	
4570 IDEA Preschool	1,500.00
023 After School Program	
1900 Other Revenue from Local Sources	9,738.30
024 DRU-local grants	
1900 Other Revenue from Local Sources	1,943.06
025 INT-local grant	
1900 Other Revenue from Local Sources	500.00
026 Miscellaneous Direct Federal Grant	
4100 Federal Miscellaneous Grants - Direct from Feds	14,005.50
027 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	992.00
773 Resource Transfers Dist/Coops	
5700 Resources Transferred from Other School Districts or Cooperatives	5,075.29
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	62,184.93

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

PRC Program Function Object	2003 Value
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Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

16 Gallatin County
0375 Ophir Elem

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
002 CABIN PROJECT	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	11,158.40
003 LIB	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	4,675.12
005 NOL	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
8XX Other Expenditures	132.52
006 SPA	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	47.80
008 TEA	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1,232.15
009 Gifted & Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	390.00
3XX Purchased Professional and Technical Services	150.00
5XX Other Purchased Services	191.53
6XX Supplies and Materials	186.47
	918.00
009 Subtotal	
013 MISC	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,915.52
6XX Supplies and Materials	6,354.40



Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

16 Gallatin County
0375 Ophir Elem

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
013 Subtotal	9,269.92
015 OUT	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
8XX Other Expenditures	240.65
016 DSL	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,504.83
018 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
3XX Purchased Professional and Technical Services	4,277.00
019 IDEA-B	
458 IDEA State Program Improvement	
1XXX Instruction	
1XX Personal Services - Salaries	1,456.15
3XX Purchased Professional and Technical Services	502.07
019 Subtotal	1,958.22
023 After School Program	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	4,098.44
2XX Personal Services - Employee Benefits	32.57
6XX Supplies and Materials	1,047.34
023 Subtotal	5,178.35
024 DRU-local grants	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	2,178.44



Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

16 Gallatin County
0375 Ophir Elem

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
025 INT-local grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	488.72
026 Miscellaneous Direct Federal Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	9,026.08
6XX Supplies and Materials	5,914.24
	14,940.32
026 Subtotal	
027 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	992.00
773 Resource Transfers Dist/Coops	
280 Special Education - Local and State	
21XX Support Services - Students	
1XX Personal Services - Salaries	5,075.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 64,267.73



Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

16 Gallatin County

**** Recalculated ****

0375 Ophir Elem

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						14,877.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						62,184.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						64,267.73	(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)						12,794.66	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

16 Gallatin County
0375 Ophir Elem

**** Recalculated ****

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 BSA	0.00	0.00	.00
002 CABIN PROJECT	8,500.00	11158.40	-2658.40
003 LIB	3,383.22	4675.12	-1291.90
004 Learn & Serve	0.00	0.00	.00
005 NOL	0.00	132.52	-132.52
006 SPA	50.00	47.80	2.20
008 TEA	0.00	1232.15	-1232.15
009 Gifted & Talented	918.00	918.00	.00
010 Reduced Class Size	0.00	0.00	.00
011 Title VI - IASA	0.00	0.00	.00
012 CRO	0.00	0.00	.00
013 MISC	9,198.06	9269.92	-71.86
014 CU	0.00	0.00	.00
015 OUT	555.00	240.65	314.35
016 DSL	1,549.50	1504.83	44.67
017 SEA	0.00	0.00	.00
018 Title II, Part A, Teacher/Principal Train/Recruit	4,277.00	4277.00	.00
019 IDEA-B	1,500.00	1958.22	-458.22
020 DRA-After School Drama	0.00	0.00	.00
021 PUB-Publisher Class	0.00	0.00	.00
022 ART-class	0.00	0.00	.00
023 After School Program	9,738.30	5178.35	4559.95
024 DRU-local grants	1,943.06	2178.44	-235.38
025 INT-local grant	500.00	488.72	11.28
026 Miscellaneous Direct Federal Grant	14,005.50	14940.32	-934.82
027 Title V, Part A, Innovative Programs	992.00	992.00	.00
773 Resource Transfers Dist/Coops	5,075.29	5075.29	.00
Total	62,184.93	64,267.73	-2,082.80



Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

16 Gallatin County
0375 Ophir Elem

**** Recalculated ****

17 - Adult Education Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	7,342.84	10,255.20
1113	District Levy - Heavy Motor Vehicles	5.69	4.47
1510	Interest Earnings	54.29	0.95
1900	Other Revenue from Local Sources	13,313.60	15,856.48
3440	State HB20/SB417 Prop Tax Reimb	108.95	141.95
3444	State School Block Grant	311.38	303.46
6100	Material Prior Period Revenue Adjustments	164.42	79.98

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

21,301.17	26,642.49
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
610	Adult Continuing Education Programs		
1XXX	Instruction		
6XX	Supplies and Materials	709.44	0.00
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	6,424.37	7,557.50
2XX	Personal Services - Employee Benefits	0.00	85.27
3XX	Purchased Professional and Technical Services	0.00	14,653.50
6XX	Supplies and Materials	0.00	2,144.71
650	Adult Basic Education/GED Programs		
222X	Educational Media Services		
1XX	Personal Services - Salaries	15,558.26	0.00
2XX	Personal Services - Employee Benefits	64.08	0.00

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

22,756.15	24,440.98
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Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

**16 Gallatin County
0375 Ophir Elem**

**** Recalculated ****

17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance						57.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						26,642.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						24,440.98	(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)						2,259.31	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

16 Gallatin County
0375 Ophir Elem

**** Recalculated ****

20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	94.15	31.56
1910 Rentals	12,547.25	14,311.21
6100 Material Prior Period Revenue Adjustments	193.09	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	12,834.49	14,342.77

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	2.13	0.00
23XX Support Services - General Administration		
1XX Personal Services - Salaries	611.52	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	18,369.38	10,293.09
2XX Personal Services - Employee Benefits	802.37	557.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	19,785.40	10,850.47



Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

16 Gallatin County
0375 Ophir Elem

**** Recalculated ****

20 - Lease-Rental Fund

Schedule of Changes Worksheet

Beginning Fund Balance						421.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						14,342.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						10,850.47	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,914.29	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

16 Gallatin County
0375 Ophir Elem

**** Recalculated ****

21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	24.83	4.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24.83	4.66

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		
1XX Personal Services - Salaries	0.00	835.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	835.60

Schedule of Changes Worksheet

Beginning Fund Balance	833.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	835.60	(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)	2.49	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

16 Gallatin County
0375 Ophir Elem

**** Recalculated ****

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	34,736.08
1113	District Levy - Heavy Motor Vehicles	0.00	9.70
1510	Interest Earnings	2.73	0.00
3281	State Technology Aid	96.16	0.00
3440	State HB20/SB417 Prop Tax Reimb	0.00	166.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		98.89	34,912.16

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		
	3XX Purchased Professional and Technical Services	0.00	12,908.99
	6XX Supplies and Materials	944.55	13,028.80
	7XX Property and Equipment Acquisition	0.00	12,686.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		944.55	38,624.23

Schedule of Changes Worksheet

Beginning Fund Balance				0.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				34,912.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				38,624.23	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					-3,711.50 (5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

16 Gallatin County
0375 Ophir Elem

**** Recalculated ****

29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	17.28
3282 State Flexibility Fund Allocation	0.00	2,838.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	2,856.21

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
8XX Other Expenditures	0.00	361.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	361.49

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,856.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	361.49	(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)		2,494.72 (5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

16 Gallatin County
0375 Ophir Elem

**** Recalculated ****

50 - Debt Service Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	205,391.50	179,613.48
1113	District Levy - Heavy Motor Vehicles	154.79	115.21
1510	Interest Earnings	5,284.99	1,472.25
3440	State HB20/SB417 Prop Tax Reimb	2,986.81	3,010.50
3444	State School Block Grant	27,402.50	26,705.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>241,220.59</u>	<u>210,917.30</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	125,000.00	130,000.00
	850 Interest on Debt	124,569.39	118,708.75
	860 Agent Fees/Issuance Costs	1,157.94	1,157.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>250,727.33</u>	<u>249,866.69</u>

Schedule of Changes Worksheet

Beginning Fund Balance				30,200.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				210,917.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				249,866.69	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				-8,749.03	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

16 Gallatin County
0375 Ophir Elem

**** Recalculated ****

60 - Building Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	88.38	8.02
1920	Contributions/Donations from Private Sources	0.00	520,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>88.38</u>	<u>520,008.02</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
6XX	Supplies and Materials	0.00	2,504.67
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	0.00	520,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>522,504.67</u>

Schedule of Changes Worksheet

Beginning Fund Balance				2,733.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				520,008.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				522,504.67	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				237.21	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

16 Gallatin County
0375 Ophir Elem

**** Recalculated ****

61 - Building Reserve Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	50,187.81	46,774.53
1113	District Levy - Heavy Motor Vehicles	30.46	29.24
1510	Interest Earnings	1,876.53	690.96
1900	Other Revenue from Local Sources	0.00	6,348.11
3440	State HB20/SB417 Prop Tax Reimb	586.83	699.07
3444	State School Block Grant	1,716.70	1,673.06
6100	Material Prior Period Revenue Adjustments	102.46	-7,862.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>54,500.79</u>	<u>48,352.02</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	12,882.61	8,217.67
2XX	Personal Services - Employee Benefits	704.68	428.09
3XX	Purchased Professional and Technical Services	9,772.63	12,345.09
4XX	Purchased Property Services	14,883.04	5,948.30
5XX	Other Purchased Services	1,480.39	0.00
6XX	Supplies and Materials	17,843.87	17,593.23
7XX	Property and Equipment Acquisition	0.00	15,267.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>57,567.22</u>	<u>59,800.05</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

**16 Gallatin County
0375 Ophir Elem**

**** Recalculated ****

61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance						65,449.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						48,352.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						59,800.05	(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)						54,001.54	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

16 Gallatin County
0375 Ophir Elem

**** Recalculated ****

81 - Endowment Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	2,422.39	2,133.64
1920	Contributions/Donations from Private Sources	93,700.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>96,122.39</u>	<u>2,133.64</u>

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

PRC Program Function Object	2002 Value	2003 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	150,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>150,000.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance		187,079.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,133.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		150,000.00	(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)		39,212.74	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

16 Gallatin County
0375 Ophir Elem

**** Recalculated ****

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	8,687.14	6,016.80
1900	Other Revenue from Local Sources	0.00	4,610.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,687.14	10,626.80

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	9,366.16	9,109.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		9,366.16	9,109.19

Schedule of Changes Worksheet

Beginning Fund Balance				339.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				10,626.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				9,109.19	(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)				1,856.65	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

16 Gallatin County
0375 Ophir Elem

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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	0.00	3,870.91
1920 Contributions/Donations from Private Sources	0.00	5,000.00
9710 Residual Equity Transfers In	0.00	150,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	158,870.91

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	158,870.91	(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)	158,870.91	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

16 Gallatin County
0375 Ophir Elem

**** Recalculated ****

Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	26,455.57	30,465.24
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

16 Gallatin County
0375 Ophir Elem

**** Recalculated ****

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	12,819.64
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	12,819.64

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,272.86
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	18,460.16
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	20,507.10
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

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

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



Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

16 Gallatin County

**** Recalculated ****

0375 Ophir Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	0.00	0.00	0.00	0.00	
280	1XXX	2XX	0.00	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	0.00	0.00	0.00	0.00	
280	1XXX	6XX	0.00	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	15,207.91	0.00	0.00	0.00	
280	21XX	2XX	2,808.73	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	1,080.46	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,410.00	0.00	0.00	0.00	
Totals			20,507.10	0.00	0.00	0.00	20,507.10



Trustees' Financial Summary

FY2002-03

Submit ID: 0375-3411458

16 Gallatin County

**** Recalculated ****

0375 Ophir Elem

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.*