



# Trustees' Financial Summary

FY2002-03

Submit ID: 9694-59239580

**56 Yellowstone County  
9694 Eastern Yellowstone Coop**

**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** Robyn Dietz

Phone #: (406) 252-4022

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

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

**Chair, Board of Trustees**

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

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

**County Superintendent** A J Micheletti

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

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

## Software

Accounting Package: Foxie Lady

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

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 #
280	MEDICAID	LOCAL		
456	IDEA, Part B, Children w/Disabilities	FEDERAL	56 9694 79 03	84.027
457	IDEA-Presch Sec 619 (Coop)	FEDERAL	56 9694 79 03	84.173A
470	Misc Federal Grant from other State Agency	FEDERAL	298	unknown



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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)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		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)		3,314.30	73,628.84	
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)			1,142.62	
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>		3,314.30	74,771.46	
<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)		3,314.30	74,771.46	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		3,314.30	74,771.46	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		3,314.30	74,771.46	



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
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<b>LIABILITIES</b>					
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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
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<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
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48	Fund Balance for Budget (961-970)				
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53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
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)				
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09	Deposits (250)				
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53	<b>TOTAL LIABILITIES AND FUND BALANCE</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)				
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13	Construction Work in Progress (351)				
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<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
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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)				
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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)		21,065.43		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		21,065.43		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)		21,065.43		
52	<b>TOTAL FUND BALANCE/EQUITY</b>		21,065.43		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		21,065.43		



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,267.14	87,492.96		
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>	13,267.14	87,492.96		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	13,267.14	87,492.96		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	13,267.14	87,492.96		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	13,267.14	87,492.96		



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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)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)			34,300.00	
13 Construction Work in Progress (351)				
14 Amount Available in Debt Service and Compensated Absence Funds (403)				
15 Amounts to be Provided (404-406)				24,886.83
20 TOTAL ASSETS AND OTHER DEBITS			34,300.00	24,886.83
<b>LIABILITIES</b>				
21 Payable to Other Funds (601-606)				
22 Due to Other Governments (611)				
23 Warrants Payable (620)				
24 Other Current Liabilities (621-679)				
27 Bonds Payable - Noncurrent (710)				
28 Notes Payable - Noncurrent (720)				
29 Lease Obligations Payable (730)				
30 Contracts and Judgments Payable (740-750)				
31 Compensated Absences Payable (760)				24,886.83
35 TOTAL LIABILITIES				24,886.83
<b>FUND BALANCE/EQUITY</b>				
49 Investments in General Fixed Assets (910-918)			34,300.00	
52 TOTAL FUND BALANCE/EQUITY			34,300.00	
TOTAL LIABILITIES AND FUND BALANCE			34,300.00	24,886.83



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## 14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
5710 Special Education Resources Transferred from Other School Districts or Coope	48,650.00	44,251.96
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	48,650.00	44,251.96

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

PRC Program Function Object	2002 Value	2003 Value
280 Special Education - Local and State		
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	36,374.05	37,567.67
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	8,900.81	9,248.99
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	45,274.86	46,816.66

## Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44,251.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	46,816.66	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	-2,564.70	(5)



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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>280 MEDICAID</b>	
1900 Other Revenue from Local Sources	44.54
3352 Medicaid - Physical Therapy	1,835.25
3353 Medicaid - Occupational Therapy	1,861.74
3354 Medicaid - Speech Therapy	31,710.61
<b>280 Subtotal</b>	35,452.14
<b>456 IDEA, Part B, Children w/Disabilities</b>	
4560 IDEA, Part B, Children with Disabilities	410,491.27
<b>457 IDEA-Presch Sec 619 (Coop)</b>	
4570 IDEA Preschool	32,499.51
<b>470 Misc Federal Grant from other State Agency</b>	
4700 Federal Miscellaneous Grants from other State Agencies	2,500.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	480,942.92

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

PRC Program Function Object	2003 Value
<b>280 MEDICAID</b>	
280 Special Education - Local and State	
1XXX Instruction	
3XX Purchased Professional and Technical Services	70.00
5XX Other Purchased Services	75.00
6XX Supplies and Materials	102.65
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	2,085.83
6XX Supplies and Materials	573.01
7XX Property and Equipment Acquisition	969.00
24XX Support Services - School Administration	
3XX Purchased Professional and Technical Services	28.77
4XX Purchased Property Services	346.00
6XX Supplies and Materials	1,224.00
25XX Support Services - Business	
5XX Other Purchased Services	953.22
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	600.00
7XX Property and Equipment Acquisition	8,565.00





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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>280 Subtotal</b>	15,592.48
<b>456</b>	<b>IDEA, Part B, Children w/Disabilities</b>			
456	IDEA, Part B, Children with Disabilities			
	1XXX		Instruction	
		3XX	Purchased Professional and Technical Services	1,300.00
	21XX		Support Services - Students	
		1XX	Personal Services - Salaries	55,078.36
		2XX	Personal Services - Employee Benefits	48,165.24
		3XX	Purchased Professional and Technical Services	11,443.80
		5XX	Other Purchased Services	184.03
		6XX	Supplies and Materials	3,132.71
		7XX	Property and Equipment Acquisition	1,183.00
		810	Dues and Fees	1,674.00
	221X		Improvement of Instruction Services	
		5XX	Other Purchased Services	913.71
	24XX		Support Services - School Administration	
		1XX	Personal Services - Salaries	18,000.00
		2XX	Personal Services - Employee Benefits	11,440.86
		4XX	Purchased Property Services	392.81
		5XX	Other Purchased Services	3,310.62
		6XX	Supplies and Materials	1,381.92
		810	Dues and Fees	95.00
	25XX		Support Services - Business	
		5XX	Other Purchased Services	9,554.89
	26XX		Operation and Maintenance of Plant Services	
		3XX	Purchased Professional and Technical Services	3,500.00
		4XX	Purchased Property Services	3,200.00
		5XX	Other Purchased Services	2,000.00
		6XX	Supplies and Materials	3,001.07
		7XX	Property and Equipment Acquisition	8,235.00
	27XX		Student Transportation Services	
		5XX	Other Purchased Services	3,106.89
	62XX		Resources Transferred to Other School Districts or Cooper	
		930	Federal/State Grant Resources Transferred to Other Distric	220,197.36
			<b>456 Subtotal</b>	410,491.27



# Trustees' Financial Summary

FY2002-03

Submit ID: 9694-59239580

56 Yellowstone County

9694 Eastern Yellowstone Coop

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>457 IDEA-Presch Sec 619 (Coop)</b>	
457 IDEA Preschool	
1XXX Instruction	
6XX Supplies and Materials	561.51
62XX Resources Transferred to Other School Districts or Cooper	
930 Federal/State Grant Resources Transferred to Other Distric	31,938.00
	32,499.51
<b>457 Subtotal</b>	
<b>470 Misc Federal Grant from other State Agency</b>	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,705.19
6XX Supplies and Materials	355.60
21XX Support Services - Students	
6XX Supplies and Materials	439.21
	2,500.00
<b>470 Subtotal</b>	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00 461,083.26



# Trustees' Financial Summary

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## 56 Yellowstone County 9694 Eastern Yellowstone Coop

### 15 - Miscellaneous Programs Fund

#### Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					480,942.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					461,083.26	(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)					19,859.66	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
280 MEDICAID	35,452.14	15592.48	19859.66
456 IDEA, Part B, Children w/Disabilities	410,491.27	410491.27	.00
457 IDEA-Presch Sec 619 (Coop)	32,499.51	32499.51	.00
470 Misc Federal Grant from other State Agency	2,500.00	2500.00	.00
<b>Total</b>	<u>480,942.92</u>	<u>461,083.26</u>	<u>19,859.66</u>



# Trustees' Financial Summary

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9694 Eastern Yellowstone Coop

## 82 - Interlocal Agreement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	3,182.10	3,459.87
1900 Other Revenue from Local Sources	0.00	159.44
3233 State Special Education - Direct Payments to Cooperatives	194,916.27	206,273.68
5710 Special Education Resources Transferred from Other School Districts or Coope	43,455.91	49,917.11

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

241,554.28      259,810.10

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

PRC Program Function Object	2002 Value	2003 Value
280 Special Education - Local and State		
21XX Support Services - Students		
1XX Personal Services - Salaries	161,536.42	180,262.23
2XX Personal Services - Employee Benefits	6,751.20	8,650.59
3XX Purchased Professional and Technical Services	30,337.77	17,494.12
4XX Purchased Property Services	87.00	0.00
8XX Other Expenditures	0.00	1,000.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	40,500.00	42,829.26
2XX Personal Services - Employee Benefits	3,200.00	3,200.00

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

242,412.39      253,436.20



# Trustees' Financial Summary

FY2002-03

Submit ID: 9694-59239580

## 56 Yellowstone County 9694 Eastern Yellowstone Coop

### 82 - Interlocal Agreement Fund

#### Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					259,810.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					253,436.20	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,373.90	(5)



# Trustees' Financial Summary

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9694 Eastern Yellowstone Coop

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2002 Value</b>	<b>2003 Value</b>
XX	XXX 26XX	41X Energy Utility Services	1.00	1.00
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: 9694-59239580**

**56 Yellowstone County**

**9694 Eastern Yellowstone Coop**



# **Trustees' Financial Summary**

**FY2002-03**

**Submit ID: 9694-59239580**

**56 Yellowstone County**

**9694 Eastern Yellowstone Coop**