



Trustees' Financial Summary

FY2002-03

Submit ID: 0307-987269

**15 Flathead County
0307 Deer Park Elem**

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

Trustees' Financial Summary due to Office of Public Instruction 2nd Monday in September

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk Peggy Martin

Phone #: (406) 892-5388

(Signature)

(Date)

Chair, Board of Trustees Laurie Hunter

(Signature)

(Date)

County Superintendent Donna Maddux

(Signature)

(Date)

Software

Accounting Package: Black Mountain

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.



Trustees' Financial Summary

FY2002-03

Submit ID: 0307-987269

15 Flathead County
0307 Deer Park Elem

PRC	Title	Project Type	Project Number	CFDA #
133	Gifted & Talented	STATE	1503071303	State
143	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1503071403	84.367
175	Title I Part A	FEDERAL	15-0307-31-02	84.010A
210	Interest/Local	LOCAL		
313	Title I, Part A, Improving Basic Programs	FEDERAL	1503073103	84.010A
393	Title V, Part A, Innovative Programs	FEDERAL	1503073903	84.298
603	Title II, Part D, Ed Technology	FEDERAL	1503076003	84.318
773	IDEA-B (Trans from Coop)	FEDERAL	1234567890	84.027A

Trustees' Financial Summary

FY2002-03

Submit ID: 0307-987269

15 Flathead County
0307 Deer Park Elem

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)	78,726.61	3.82		4,870.35
02	Taxes Receivable - Real and Personal (120-149)	9,939.71			
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	88,666.32	3.82		4,870.35
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	9,939.71			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	9,939.71			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	54,019.30			
48	Fund Balance for Budget (961-970)	24,707.31	3.82		4,870.35
52	TOTAL FUND BALANCE/EQUITY	78,726.61	3.82		4,870.35
53	TOTAL LIABILITIES AND FUND BALANCE	88,666.32	3.82		4,870.35

Trustees' Financial Summary

FY2002-03

Submit ID: 0307-987269

**15 Flathead County
0307 Deer Park Elem**

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)	-2,713.14	26,936.22	3,513.35	
02	Taxes Receivable - Real and Personal (120-149)	2,273.92			
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	-439.22	26,936.22	3,513.35	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,273.92		2,309.23	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,273.92		2,309.23	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-2,713.14	26,936.22	1,204.12	
52	TOTAL FUND BALANCE/EQUITY	-2,713.14	26,936.22	1,204.12	
53	TOTAL LIABILITIES AND FUND BALANCE	-439.22	26,936.22	3,513.35	

Trustees' Financial Summary

FY2002-03

Submit ID: 0307-987269

15 Flathead County
0307 Deer Park Elem

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)				2,945.53
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				2,945.53
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)				2,945.53
52	TOTAL FUND BALANCE/EQUITY				2,945.53
53	TOTAL LIABILITIES AND FUND BALANCE				2,945.53

Trustees' Financial Summary

FY2002-03

Submit ID: 0307-987269

15 Flathead County
0307 Deer Park Elem

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: 0307-987269

**15 Flathead County
0307 Deer Park Elem**

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)	174.73	12.02	40,322.13	
02	Taxes Receivable - Real and Personal (120-149)			2,899.51	
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	174.73	12.02	43,221.64	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			2,899.51	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			2,899.51	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	174.73	12.02	40,322.13	
52	TOTAL FUND BALANCE/EQUITY	174.73	12.02	40,322.13	
53	TOTAL LIABILITIES AND FUND BALANCE	174.73	12.02	43,221.64	

Trustees' Financial Summary

FY2002-03

Submit ID: 0307-987269

**15 Flathead County
0307 Deer Park Elem**

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)	2,528.99			
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	TOTAL ASSETS AND OTHER DEBITS	2,528.99			
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					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	2,528.99			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	2,528.99			
53	TOTAL LIABILITIES AND FUND BALANCE	2,528.99			

Trustees' Financial Summary

FY2002-03

Submit ID: 0307-987269

**15 Flathead County
0307 Deer Park Elem**

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: 0307-987269

15 Flathead County
0307 Deer Park Elem

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: 0307-987269

15 Flathead County
0307 Deer Park Elem

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)	1,204.86		5,934.43	
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	TOTAL ASSETS AND OTHER DEBITS	1,204.86		5,934.43	
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)	1,204.86		5,934.43	
52	TOTAL FUND BALANCE/EQUITY	1,204.86		5,934.43	
53	TOTAL LIABILITIES AND FUND BALANCE	1,204.86		5,934.43	



Trustees' Financial Summary

FY2002-03

Submit ID: 0307-987269

**15 Flathead County
0307 Deer Park Elem**

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)		3,589.90		
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		3,589.90		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)		3,589.90		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		3,589.90		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		3,589.90		



Trustees' Financial Summary

FY2002-03

Submit ID: 0307-987269

15 Flathead County
0307 Deer Park Elem

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				

Trustees' Financial Summary

FY2002-03

Submit ID: 0307-987269

**15 Flathead County
0307 Deer Park Elem**

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)			12,199.65	
11	Buildings and Building Improvements (331 & 332)			710,341.37	
12	Machinery and Equipment (341 & 342)			137,683.47	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				43,267.66
15	Amounts to be Provided (404-406)				165,934.10
20	TOTAL ASSETS AND OTHER DEBITS			860,224.49	209,201.76
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)				190,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				19,201.76
35	TOTAL LIABILITIES				209,201.76
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			860,224.49	
52	TOTAL FUND BALANCE/EQUITY			860,224.49	
53	TOTAL LIABILITIES AND FUND BALANCE			860,224.49	209,201.76



Trustees' Financial Summary

FY2002-03

Submit ID: 0307-987269

15 Flathead County
0307 Deer Park Elem

01 - General Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	81,413.64	83,662.72
1112 District Levy - Personal Property	3,829.79	2,360.43
1113 District Levy - Heavy Motor Vehicles	0.00	693.54
1190 Penalties and Interest on Taxes	704.67	1,398.72
1510 Interest Earnings	1,608.84	925.86
1920 Contributions/Donations from Private Sources	25.57	0.00
3110 Direct State Aid	239,525.52	231,317.43
3115 State Spec Ed Allowable Cost Pymt to Districts	16,142.43	15,563.68
3120 State Guaranteed Tax Base Aid	128,104.01	124,785.50
3440 State HB20/SB417 Prop Tax Reimb	1,123.90	928.70
3444 State School Block Grant	10,455.34	10,189.54
6100 Material Prior Period Revenue Adjustments	639.03	-2,557.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	483,572.74	469,268.97

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	239,438.00	225,074.93
2XX Personal Services - Employee Benefits	21,910.34	23,547.77
3XX Purchased Professional and Technical Services	5,455.43	3,585.49
4XX Purchased Property Services	1,173.95	30.00
5XX Other Purchased Services	619.55	241.22
6XX Supplies and Materials	21,730.37	14,608.07
7XX Property and Equipment Acquisition	0.00	5,225.00
810 Dues and Fees	515.81	959.92
222X Educational Media Services		
1XX Personal Services - Salaries	9,260.63	10,030.92
2XX Personal Services - Employee Benefits	1,082.34	1,149.08
6XX Supplies and Materials	1,186.79	1,483.43
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	3,345.50	3,893.50
4XX Purchased Property Services	973.63	456.81
5XX Other Purchased Services	10,688.50	10,279.89
6XX Supplies and Materials	1,482.76	1,047.35
810 Dues and Fees	1,428.78	975.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	36,870.96	36,000.59
2XX Personal Services - Employee Benefits	2,195.46	2,192.23



Trustees' Financial Summary

FY2002-03

Submit ID: 0307-987269

**15 Flathead County
0307 Deer Park Elem**

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	21,283.58	22,733.81
		2XX	Personal Services - Employee Benefits	2,817.89	2,840.08
		6XX	Supplies and Materials	0.00	75.00
		810	Dues and Fees	75.00	0.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	21,186.44	22,566.15
		2XX	Personal Services - Employee Benefits	3,760.60	3,792.63
		3XX	Purchased Professional and Technical Services	507.98	557.45
		4XX	Purchased Property Services	19,584.63	15,379.42
		5XX	Other Purchased Services	3,635.00	0.00
		6XX	Supplies and Materials	5,630.17	4,011.13
		7XX	Property and Equipment Acquisition	7,900.00	0.00
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	0.00	22,800.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	23,200.70	16,373.84
		2XX	Personal Services - Employee Benefits	4,292.17	3,575.93
		5XX	Other Purchased Services	0.00	675.00
		6XX	Supplies and Materials	521.99	582.61
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	741.00	0.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	5,918.72	5,697.07
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	3,357.50	3,550.00
		2XX	Personal Services - Employee Benefits	14.13	10.57
		5XX	Other Purchased Services	299.36	179.64
		6XX	Supplies and Materials	64.94	216.45
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	0.00	1,208.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>484,150.60</u>	<u>467,605.98</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0307-987269

**15 Flathead County
0307 Deer Park Elem**

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					67,529.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					469,268.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					467,605.98	(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	54,019.30	Less Last Year	44,485.24	(4b)	9,534.06	
					9,534.06	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					78,726.61	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0307-987269

15 Flathead County
0307 Deer Park Elem

10 - Transportation Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.10	0.03
2220 County On-Schedule Trans Reimb	1,084.24	185.15
3210 State On-Schedule Trans Reimb	1,084.26	185.15
6100 Material Prior Period Revenue Adjustments	-44.11	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,124.49	370.33

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

PRC Program Function Object	2002 Value	2003 Value
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	2,168.50	370.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,168.50	370.30

Schedule of Changes Worksheet

Beginning Fund Balance	3.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	370.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	370.30	(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)		3.82 (5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0307-987269

15 Flathead County
0307 Deer Park Elem

12 - School Food Services Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	105.46	61.94
1621 Lunch Sales	1,029.30	0.00
1623 Milk Sales	0.00	914.00
4550 Federal Child Nutrition	1,351.12	1,172.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,485.88	2,148.16

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	1,801.36	1,583.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,801.36	1,583.94

Schedule of Changes Worksheet

Beginning Fund Balance	4,306.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,148.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,583.94	(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 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,870.35	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0307-987269

15 Flathead County
0307 Deer Park Elem

13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	401.69	23,586.24
1112 District Levy - Personal Property	177.73	22.96
1113 District Levy - Heavy Motor Vehicles	0.00	212.32
1190 Penalties and Interest on Taxes	37.34	65.95
1510 Interest Earnings	29.41	77.35
3440 State HB20/SB417 Prop Tax Reimb	21.60	0.00
3444 State School Block Grant	598.82	583.60

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,266.59	24,548.42
--	----------	-----------

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 5XX Other Purchased Services	0.00	28,986.20

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	28,986.20
--	------	-----------

Schedule of Changes Worksheet

Beginning Fund Balance	1,724.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24,548.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	28,986.20	(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)	-2,713.14	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0307-987269

15 Flathead County
0307 Deer Park Elem

14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	446.75	210.24
2240 County Retirement Distribution	32,142.71	66,507.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	32,589.46	66,717.24

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	23,036.74	35,061.10
222X Educational Media Services		
2XX Personal Services - Employee Benefits	933.46	1,557.99
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	5,259.04	6,166.96
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	2,022.38	3,790.72
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	1,875.92	3,835.42
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,413.17	2,543.17
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	130.86
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	214.05	551.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	35,754.76	53,637.60



Trustees' Financial Summary

FY2002-03

Submit ID: 0307-987269

**15 Flathead County
0307 Deer Park Elem**

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						13,856.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						66,717.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						53,637.60	(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)						26,936.22	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0307-987269

**15 Flathead County
0307 Deer Park Elem**

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
133 Gifted & Talented	
3600 State Gifted & Talented Reimbursement	918.00
143 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	14,192.00
175 Title I Part A	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	4,566.12
6100 Material Prior Period Revenue Adjustments	520.94
175 Subtotal	5,087.06
210 Interest/Local	
1510 Interest Earnings	135.94
313 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	38,389.87
393 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	1,102.90
603 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	1,787.00
773 IDEA-B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	137.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	61,750.42

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

PRC Program Function Object	2003 Value
133 Gifted & Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	842.51
2XX Personal Services - Employee Benefits	75.49
133 Subtotal	918.00
143 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	12,238.67



Trustees' Financial Summary

FY2002-03

Submit ID: 0307-987269

**15 Flathead County
0307 Deer Park Elem**

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
2XX Personal Services - Employee Benefits	1,953.33
	14,192.00
143 Subtotal	
175 Title I Part A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
6XX Supplies and Materials	4,566.10
313 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	28,617.42
2XX Personal Services - Employee Benefits	9,772.45
	38,389.87
313 Subtotal	
393 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	1,102.90
603 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	1,787.00
773 IDEA-B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
6XX Supplies and Materials	137.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 61,093.52



Trustees' Financial Summary

FY2002-03

Submit ID: 0307-987269

15 Flathead County
0307 Deer Park Elem

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					547.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					61,750.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					61,093.52	(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)					1,204.11	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
133 Gifted & Talented	918.00	918.00	.00
143 Title II, Part A, Teacher/Principal Train/Recruit	14,192.00	14192.00	.00
175 Title I Part A	5,087.06	4566.10	520.96
210 Interest/Local	135.94	0.00	135.94
313 Title I, Part A, Improving Basic Programs	38,389.87	38389.87	.00
393 Title V, Part A, Innovative Programs	1,102.90	1102.90	.00
603 Title II, Part D, Ed Technology	1,787.00	1787.00	.00
773 IDEA-B (Trans from Coop)	137.65	137.65	.00
Total	<u>61,750.42</u>	<u>61,093.52</u>	<u>656.90</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0307-987269

15 Flathead County

0307 Deer Park Elem

21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	46.11	23.84
5300 Operating Transfers from Other Funds	0.00	1,208.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	46.11	1,231.84

Schedule of Changes Worksheet

Beginning Fund Balance	1,713.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,231.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,945.53	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0307-987269

15 Flathead County
0307 Deer Park Elem

28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	46.46	5.57
3281 State Technology Aid	114.71	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	161.17	5.57

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	1,530.93	522.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,530.93	522.81

Schedule of Changes Worksheet

Beginning Fund Balance	691.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	522.81	(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)	174.73	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0307-987269

15 Flathead County
0307 Deer Park Elem

29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	13.70
3282 State Flexibility Fund Allocation	0.00	3,238.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	3,252.04

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		
6XX Supplies and Materials	0.00	3,240.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	3,240.02

Schedule of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,252.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		3,240.02	(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)			12.02 (5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0307-987269

**15 Flathead County
0307 Deer Park Elem**

50 - Debt Service Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	22,476.93	26,760.90
1112	District Levy - Personal Property	441.09	662.19
1113	District Levy - Heavy Motor Vehicles	0.00	229.03
1190	Penalties and Interest on Taxes	27.63	164.58
1510	Interest Earnings	170.01	476.40
1920	Contributions/Donations from Private Sources	7.52	0.00
3120	State Guaranteed Tax Base Aid	28,009.79	14,170.19
3440	State HB20/SB417 Prop Tax Reimb	0.00	53.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>51,132.97</u>	<u>42,516.45</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	15,000.00	20,000.00
	850 Interest on Debt	9,924.46	8,425.00
	860 Agent Fees/Issuance Costs	0.00	200.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>24,924.46</u>	<u>28,625.00</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0307-987269

**15 Flathead County
0307 Deer Park Elem**

50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance					26,430.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					42,516.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					28,625.00	(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)					40,322.13	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0307-987269

15 Flathead County
0307 Deer Park Elem

60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	1,620.14	34.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>1,620.14</u>	<u>34.70</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		
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	4,637.25	0.00
4XX Purchased Property Services	6,104.85	0.00
7XX Property and Equipment Acquisition	199,769.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>210,511.10</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance		2,494.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		34.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		2,528.99	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0307-987269

15 Flathead County
0307 Deer Park Elem

81 - Endowment Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	19.45	16.51
1920 Contributions/Donations from Private Sources	6,830.44	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,849.89	16.51

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	5,729.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,729.00	0.00

Schedule of Changes Worksheet

Beginning Fund Balance		1,188.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		16.51	(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)		1,204.86	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0307-987269

15 Flathead County
0307 Deer Park Elem

84 - Student Extracurricular Activities Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	190.70	114.56
1700	Student Extracurricular Activity Receipts	17,727.99	15,190.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		17,918.69	15,305.34

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	15,901.33	15,892.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		15,901.33	15,892.53

Schedule of Changes Worksheet

Beginning Fund Balance				6,521.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				15,305.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				15,892.53	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				5,934.43	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0307-987269

**15 Flathead County
0307 Deer Park Elem**

Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	10,864.80	9,086.98
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	205,498.00	22,800.00
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	28,986.20
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: 0307-987269

15 Flathead County
0307 Deer Park Elem

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	13,061.52
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	13,061.52

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,353.48
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	18,808.47
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	26,904.45
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: 0307-987269

15 Flathead County

0307 Deer Park Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	16,373.84	0.00	0.00	0.00	
280	1XXX	2XX	3,575.93	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	675.00	0.00	0.00	0.00	
280	1XXX	6XX	582.61	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	5,697.07	0.00	0.00	0.00	
Totals			26,904.45	0.00	0.00	0.00	26,904.45



Trustees' Financial Summary

FY2002-03

Submit ID: 0307-987269

15 Flathead County

0307 Deer Park 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.*