



Trustees' Financial Summary

FY2002-03

Submit ID: 0308-9929167

15 Flathead County

0308 Fair-Mont-Egan 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 Jill Kaufman

Phone #: (406) 755-7072

(Signature)

(Date)

Chair, Board of Trustees Amy Waller

(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.



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PRC	Title	Project Type	Project Number	CFDA #
143	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1503081403	84.367
210	Special Education Student Fund	LOCAL		
220	Title I Part A	FEDERAL	1503083101	84.010A
230	Title VI - Innovative Ed Prog Strat	FEDERAL	1503083901	84.298
313	Title I, Part A, Improving Basic Programs	FEDERAL	1503083103	84.010A
393	Title V, Part A, Innovative Programs	FEDERAL	1503083903	84.298
437	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	84.358A	84.358A
440	Memorial Donation	LOCAL		
460	Local Programs	LOCAL	Local	Local
480	CARE	LOCAL		
490	Summer Program	LOCAL		
603	Title II, Part D, Ed Technology	FEDERAL	1503086003	84.318
773	IDEA-B (Trans from Coop)	FEDERAL	1596957703ALLO	84.027A

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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)	46,175.83	219.42		975.47
02	Taxes Receivable - Real and Personal (120-149)	14,799.98			
03	Taxes Receivable - Protested (150-159)	771.22			
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	61,747.03	219.42		975.47
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	15,571.20			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	15,571.20			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	9,964.57			
48	Fund Balance for Budget (961-970)	36,211.26	219.42		975.47
52	TOTAL FUND BALANCE/EQUITY	46,175.83	219.42		975.47
53	TOTAL LIABILITIES AND FUND BALANCE	61,747.03	219.42		975.47



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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)	5,646.34	38,476.15	3,179.00	2,077.47
02	Taxes Receivable - Real and Personal (120-149)	599.87			112.48
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			8,419.78	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	6,246.21	38,476.15	11,598.78	2,189.95
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	599.87		1,554.35	112.48
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	599.87		1,554.35	112.48
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	5,646.34	38,476.15	10,044.43	2,077.47
52	TOTAL FUND BALANCE/EQUITY	5,646.34	38,476.15	10,044.43	2,077.47
53	TOTAL LIABILITIES AND FUND BALANCE	6,246.21	38,476.15	11,598.78	2,189.95



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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)			335.05	3,500.40
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			335.05	3,500.40
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)			335.05	3,500.40
52	TOTAL FUND BALANCE/EQUITY			335.05	3,500.40
53	TOTAL LIABILITIES AND FUND BALANCE			335.05	3,500.40



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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)
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				

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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)	181.66		10,890.88	
02	Taxes Receivable - Real and Personal (120-149)			1,928.01	
03	Taxes Receivable - Protested (150-159)			99.90	
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	181.66		12,918.79	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			2,027.91	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			2,027.91	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	181.66		10,890.88	
52	TOTAL FUND BALANCE/EQUITY	181.66		10,890.88	
53	TOTAL LIABILITIES AND FUND BALANCE	181.66		12,918.79	

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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)	109.35	7,029.75		
02	Taxes Receivable - Real and Personal (120-149)		2,935.62		
03	Taxes Receivable - Protested (150-159)		150.95		
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	109.35	10,116.32		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		3,086.57		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		3,086.57		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	109.35	7,029.75		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	109.35	7,029.75		
53	TOTAL LIABILITIES AND FUND BALANCE	109.35	10,116.32		

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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				



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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)
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				

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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			8,385.50	
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			8,385.50	
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)			8,385.50	
52	TOTAL FUND BALANCE/EQUITY			8,385.50	
53	TOTAL LIABILITIES AND FUND BALANCE			8,385.50	



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	17,281.20	4,564.80		
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	17,281.20	4,564.80		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	1,006.44			
23	Warrants Payable (620)	16,274.76	4,564.80		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	17,281.20	4,564.80		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	17,281.20	4,564.80		



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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)
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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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)			19,888.23	
11 Buildings and Building Improvements (331 & 332)			560,914.00	
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
14 Amount Available in Debt Service and Compensated Absence Funds (403)				14,391.28
15 Amounts to be Provided (404-406)				115,604.25
20 TOTAL ASSETS AND OTHER DEBITS			580,802.23	129,995.53
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)				120,000.00
28 Notes Payable - Noncurrent (720)				
29 Lease Obligations Payable (730)				
30 Contracts and Judgments Payable (740-750)				
31 Compensated Absences Payable (760)				9,995.53
35 TOTAL LIABILITIES				129,995.53
FUND BALANCE/EQUITY				
49 Investments in General Fixed Assets (910-918)			580,802.23	
52 TOTAL FUND BALANCE/EQUITY			580,802.23	
TOTAL LIABILITIES AND FUND BALANCE			580,802.23	129,995.53



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01 - General Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	134,172.66	146,034.03
1112 District Levy - Personal Property	4,325.76	9,693.96
1113 District Levy - Heavy Motor Vehicles	505.57	30.53
1190 Penalties and Interest on Taxes	417.60	1,957.09
1510 Interest Earnings	1,222.05	676.43
1920 Contributions/Donations from Private Sources	331.00	0.00
3110 Direct State Aid	308,312.64	328,909.53
3115 State Spec Ed Allowable Cost Pymt to Districts	18,804.99	19,945.37
3120 State Guaranteed Tax Base Aid	154,345.54	164,221.02
3440 State HB20/SB417 Prop Tax Reimb	1,333.67	0.00
3444 State School Block Grant	20,622.68	20,098.40
6100 Material Prior Period Revenue Adjustments	946.16	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	645,340.32	691,566.36

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	313,698.88	335,397.02
2XX Personal Services - Employee Benefits	32,358.78	40,126.89
3XX Purchased Professional and Technical Services	0.00	2,453.63
4XX Purchased Property Services	5,155.23	2,494.23
5XX Other Purchased Services	257.87	462.15
6XX Supplies and Materials	17,751.69	21,821.07
21XX Support Services - Students		
1XX Personal Services - Salaries	14,805.80	15,540.86
2XX Personal Services - Employee Benefits	1,359.78	1,446.68
3XX Purchased Professional and Technical Services	425.00	703.89
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	0.00	401.46
2XX Personal Services - Employee Benefits	128.13	140.21
3XX Purchased Professional and Technical Services	6,862.00	4,200.00
5XX Other Purchased Services	1,017.07	2,177.47
6XX Supplies and Materials	0.00	3,423.88
222X Educational Media Services		
1XX Personal Services - Salaries	6,423.38	10,026.91
2XX Personal Services - Employee Benefits	37.04	53.63
3XX Purchased Professional and Technical Services	12,385.20	12,737.90
6XX Supplies and Materials	3,543.38	0.00



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01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	71,022.09	72,254.83
		2XX	Personal Services - Employee Benefits	12,810.83	12,629.10
		3XX	Purchased Professional and Technical Services	1,565.00	1,500.79
		5XX	Other Purchased Services	6,317.79	7,086.86
		6XX	Supplies and Materials	243.26	294.05
		810	Dues and Fees	1,064.00	1,579.00
		8XX	Other Expenditures	335.00	0.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	32,036.24	26,763.91
		2XX	Personal Services - Employee Benefits	3,324.91	1,718.95
		3XX	Purchased Professional and Technical Services	1,063.00	195.00
		4XX	Purchased Property Services	175.00	0.00
		5XX	Other Purchased Services	5,579.84	6,783.72
		6XX	Supplies and Materials	941.92	1,494.59
		810	Dues and Fees	75.00	75.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	17,710.66	17,276.42
		2XX	Personal Services - Employee Benefits	1,887.96	3,072.07
		4XX	Purchased Property Services	22,435.58	20,653.71
		5XX	Other Purchased Services	0.00	154.57
		6XX	Supplies and Materials	3,432.50	5,885.80
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	1,842.46	2,250.84
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	31,353.48	33,301.88
		2XX	Personal Services - Employee Benefits	3,606.45	4,199.85
		3XX	Purchased Professional and Technical Services	125.00	0.00
		5XX	Other Purchased Services	100.00	0.00
		6XX	Supplies and Materials	541.08	141.22
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	1,978.89	2,141.67
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	3,291.47	5,958.70
		2XX	Personal Services - Employee Benefits	134.17	341.11
		5XX	Other Purchased Services	1,172.40	1,119.28
		6XX	Supplies and Materials	509.78	373.14



Trustees' Financial Summary

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15 Flathead County

0308 Fair-Mont-Egan Elem

01 - General Fund

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	3,028.02	4,534.37
2XX Personal Services - Employee Benefits	17.47	24.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	645,930.48	687,412.56

Schedule of Changes Worksheet

Beginning Fund Balance	40,798.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	691,566.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	687,412.56	(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 9,964.57 Less Last Year 8,741.01 (4b) 1,223.56		
	1,223.56	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	46,175.83	(5)



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10 - Transportation Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	6.03	2.58
2220 County On-Schedule Trans Reimb	486.33	610.48
3210 State On-Schedule Trans Reimb	527.00	610.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,019.36	1,223.54

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		
5XX Other Purchased Services	1,054.00	1,220.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,054.00	1,220.95

Schedule of Changes Worksheet

Beginning Fund Balance	216.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,223.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,220.95	(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)
	219.42	(5)



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12 - School Food Services Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	23.23	14.57
1623 Milk Sales	3,999.40	3,502.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,022.63	3,516.87

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
3XX Purchased Professional and Technical Services	614.00	254.00
6XX Supplies and Materials	3,175.71	3,362.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,789.71	3,616.23

Schedule of Changes Worksheet

Beginning Fund Balance	1,074.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,516.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,616.23	(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)	975.47	(5)

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13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	24,813.81	1,155.76
1112 District Levy - Personal Property	468.71	1,224.64
1113 District Levy - Heavy Motor Vehicles	47.61	0.00
1190 Penalties and Interest on Taxes	49.66	99.30
1510 Interest Earnings	168.96	61.12
1900 Other Revenue from Local Sources	61.92	0.00
3440 State HB20/SB417 Prop Tax Reimb	70.22	0.00
3444 State School Block Grant	860.37	838.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	26,541.26	3,379.32

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	150.00	375.00
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	24,382.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	24,532.00	375.00



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13 - Tuition Fund

Schedule of Changes Worksheet

Beginning Fund Balance					2,642.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,379.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					375.00	(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)					5,646.34	(5)

Trustees' Financial Summary

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15 Flathead County 0308 Fair-Mont-Egan Elem

14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	937.37	401.32
2240 County Retirement Distribution	69,557.37	91,879.03
6100 Material Prior Period Revenue Adjustments	277.75	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	70,772.49	92,280.35

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	49,513.52	54,332.73
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2,336.91	2,517.55
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	0.00	65.03
222X Educational Media Services		
2XX Personal Services - Employee Benefits	1,013.85	1,624.31
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	11,209.96	11,704.94
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	5,056.53	4,335.63
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	2,795.41	2,798.70
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,948.76	5,394.75
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	519.52	965.28
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	477.94	734.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	77,872.40	84,473.47



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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						30,669.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						92,280.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						84,473.47	(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)						38,476.15	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
143 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,691.79
210 Special Education Student Fund	
5700 Resources Transferred from Other School Districts or Cooperatives	13,526.02
220 Title I Part A	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,938.50
230 Title VI - Innovative Ed Prog Strat	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	974.21
313 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	11,301.50
437 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	18,889.00
460 Local Programs	
1510 Interest Earnings	77.54
1800 Revenue from Community Services Activities	9,566.20
1920 Contributions/Donations from Private Sources	1,490.00
460 Subtotal	11,133.74
480 CARE	
1900 Other Revenue from Local Sources	100.00
490 Summer Program	
1920 Contributions/Donations from Private Sources	174.00
603 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	535.00
773 IDEA-B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	1,021.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	62,284.84

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

PRC Program Function Object	2003 Value
143 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	1,516.90
6XX Supplies and Materials	174.89



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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	
143 Subtotal	1,691.79
210 Special Education Student Fund	
280 Special Education - Local and State 1XXX Instruction	
1XX Personal Services - Salaries	11,121.51
2XX Personal Services - Employee Benefits	1,305.22
210 Subtotal	12,426.73
220 Title I Part A	
465 Federal Miscellaneous Grants from OPI 1XXX Instruction	
1XX Personal Services - Salaries	2,938.50
230 Title VI - Innovative Ed Prog Strat	
465 Federal Miscellaneous Grants from OPI 1XXX Instruction	
5XX Other Purchased Services	891.76
6XX Supplies and Materials	82.45
230 Subtotal	974.21
313 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs 1XXX Instruction	
1XX Personal Services - Salaries	9,251.30
6XX Supplies and Materials	1,231.20
430 Title II, Part A, Teacher & Principal Training & Recruiting 1XXX Instruction	
1XX Personal Services - Salaries	819.00
313 Subtotal	11,301.50



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
437 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
1XX Personal Services - Salaries	15,390.92
3XX Purchased Professional and Technical Services	1,570.00
6XX Supplies and Materials	1,928.08
	18,889.00
437 Subtotal	18,889.00
440 Memorial Donation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	522.86
460 Local Programs	
840 Custody and Child Care Services	
33XX Community Services	
1XX Personal Services - Salaries	8,865.16
6XX Supplies and Materials	1,532.10
	10,397.26
460 Subtotal	10,397.26
603 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	535.00
773 IDEA-B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
62XX Resources Transferred to Other School Districts or Cooper	
930 Federal/State Grant Resources Transferred to Other Distric	1,021.08
	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	60,697.93



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					8,457.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					62,284.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					60,697.93	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					10,044.43	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
143 Title II, Part A, Teacher/Principal Train/Recruit	1,691.79	1691.79	.00
210 Special Education Student Fund	13,526.02	12426.73	1099.29
220 Title I Part A	2,938.50	2938.50	.00
230 Title VI - Innovative Ed Prog Strat	974.21	974.21	.00
313 Title I, Part A, Improving Basic Programs	11,301.50	11301.50	.00
393 Title V, Part A, Innovative Programs	0.00	0.00	.00
437 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	18,889.00	18889.00	.00
440 Memorial Donation	0.00	522.86	-522.86
460 Local Programs	11,133.74	10397.26	736.48
480 CARE	100.00	0.00	100.00
490 Summer Program	174.00	0.00	174.00
603 Title II, Part D, Ed Technology	535.00	535.00	.00
773 IDEA-B (Trans from Coop)	1,021.08	1021.08	.00
Total	62,284.84	60,697.93	1,586.91



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17 - Adult Education Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	4,787.04	214.73
1112 District Levy - Personal Property	36.50	234.11
1113 District Levy - Heavy Motor Vehicles	1.23	0.00
1190 Penalties and Interest on Taxes	6.35	15.83
1510 Interest Earnings	12.99	25.52
1920 Contributions/Donations from Private Sources	12.07	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,856.18	490.19

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		
4XX Purchased Property Services	800.00	0.00
6XX Supplies and Materials	2,468.90	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,268.90	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	1,587.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	490.19	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	2,077.47	(5)



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20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	7.74	4.37
1910 Rentals	85.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	92.74	4.37

Schedule of Changes Worksheet

Beginning Fund Balance	330.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4.37	(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)	335.05	(5)



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21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	92.68	45.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	92.68	45.58

Schedule of Changes Worksheet

Beginning Fund Balance	3,454.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	45.58	(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)	3,500.40	(5)



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28 - Technology Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	3.55	2.36
3281 State Technology Aid	146.96	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	150.51	2.36

Schedule of Changes Worksheet

Beginning Fund Balance	179.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2.36	(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)	181.66	(5)



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29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
3282 State Flexibility Fund Allocation	0.00	3,913.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	3,913.08

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

PRC Program Function Object	2002 Value	2003 Value
465 Federal Miscellaneous Grants from OPI 25XX Support Services - Business 6XX Supplies and Materials	0.00	3,913.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	3,913.08

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,913.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,913.08	(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)		0.00 (5)



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50 - Debt Service Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	17,581.31	19,018.78
1112	District Levy - Personal Property	824.15	1,524.49
1113	District Levy - Heavy Motor Vehicles	102.75	3.96
1190	Penalties and Interest on Taxes	75.24	381.06
1510	Interest Earnings	395.72	206.71
1920	Contributions/Donations from Private Sources	42.82	0.00
3440	State HB20/SB417 Prop Tax Reimb	321.96	0.00
3444	State School Block Grant	3,727.20	3,632.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>23,071.15</u>	<u>24,767.44</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	15,000.00
	850 Interest on Debt	9,087.50	8,090.00
	860 Agent Fees/Issuance Costs	400.00	400.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>24,487.50</u>	<u>23,490.00</u>



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50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance					9,613.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					24,767.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					23,490.00	(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)					10,890.88	(5)



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60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	2.85	1.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2.85	1.43

Schedule of Changes Worksheet

Beginning Fund Balance	107.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.43	(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)	109.35	(5)

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61 - Building Reserve Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	28,235.50	28,610.60
1112	District Levy - Personal Property	1,203.97	1,480.91
1113	District Levy - Heavy Motor Vehicles	153.73	5.98
1190	Penalties and Interest on Taxes	84.50	175.04
1510	Interest Earnings	30.08	59.11
1920	Contributions/Donations from Private Sources	69.12	0.00
3440	State HB20/SB417 Prop Tax Reimb	249.36	0.00
3444	State School Block Grant	2,340.37	2,280.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>32,366.63</u>	<u>32,612.51</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		
	4XX Purchased Property Services	379.00	0.00
	6XX Supplies and Materials	504.07	0.00
	7XX Property and Equipment Acquisition	34,602.53	33,418.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>35,485.60</u>	<u>33,418.92</u>



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61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance					7,836.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					32,612.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					33,418.92	(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)					7,029.75	(5)



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84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1900 Other Revenue from Local Sources	24,907.96	33,769.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	24,907.96	33,769.51

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	24,510.82	32,932.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	24,510.82	32,932.35

Schedule of Changes Worksheet

Beginning Fund Balance	7,548.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	33,769.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	32,932.35	(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)	8,385.50	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	13,618.00	12,474.00
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	33,743.53	20,175.73
XX	XXX 4XXX	73X Major Equipment-New	859.00	13,243.19
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	24,532.00	375.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	19,471.34
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	19,471.34

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,489.91
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	28,038.55
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	39,784.62
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	33,301.88	0.00	0.00	0.00	
280	1XXX	2XX	4,199.85	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	141.22	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	2,141.67	0.00	0.00	0.00	
Totals			39,784.62	0.00	0.00	0.00	39,784.62



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Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

** 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.*