



# Trustees' Financial Summary

FY2002-03

Submit ID: 0309-2148611

**15 Flathead County  
0309 Swan River 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** Sandy House

Phone #: (406) 837-4528

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

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

**Chair, Board of Trustees** Dia Hollinger

\_\_\_\_\_  
(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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<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
143	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1503091403	84.367
210	Interest/Local	LOCAL		
313	Title I, Part A, Improving Basic Programs	FEDERAL	1503093103	84.010A
393	Title V, Part A, Innovative Programs	FEDERAL	1503093903	84.298
460	Title I Part A	FEDERAL	1503093102	84.010A
480	State Technology Grant	STATE	150309480	State
543	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	2003052003729	84.358A
603	Title II, Part D, Ed Technology	FEDERAL	1503096003	84.318
624	Title VI -Innov Ed Prog Strat	FEDERAL	1503093902	84.298
763	Services for Significant Needs Students	STATE	1503097603p2	State
773	IDEA-B (Trans from Coop)	FEDERAL	1234567890	84.027A
910	Budget Amendment			

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	45,936.46	479.24		5,562.57
02	Taxes Receivable - Real and Personal (120-149)	15,074.21	.07		
03	Taxes Receivable - Protested (150-159)	47.84			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>61,058.51</b>	<b>479.31</b>		<b>5,562.57</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	21,428.94	.07		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>21,428.94</b>	<b>.07</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	39,629.57	479.24		5,562.57
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>39,629.57</b>	<b>479.24</b>		<b>5,562.57</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>61,058.51</b>	<b>479.31</b>		<b>5,562.57</b>

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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,497.01	33,802.72	-193.34	
02	Taxes Receivable - Real and Personal (120-149)	35.13			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>1,532.14</b>	<b>33,802.72</b>	<b>-193.34</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	35.13			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>35.13</b>			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,497.01	33,802.72	-193.34	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>1,497.01</b>	<b>33,802.72</b>	<b>-193.34</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,532.14</b>	<b>33,802.72</b>	<b>-193.34</b>	

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				1,596.61
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				<b>1,596.61</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				1,596.61
52	<b>TOTAL FUND BALANCE/EQUITY</b>				<b>1,596.61</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				<b>1,596.61</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2.96	2,644.02	7,044.30	
02	Taxes Receivable - Real and Personal (120-149)			9,031.20	
03	Taxes Receivable - Protested (150-159)			29.58	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	2.96	2,644.02	16,105.08	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			9,060.78	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			9,060.78	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	2.96	2,644.02	7,044.30	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	2.96	2,644.02	7,044.30	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2.96	2,644.02	16,105.08	

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	31.89			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>31.89</b>			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	31.89			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>31.89</b>			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>31.89</b>			

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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			10,276.49	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			10,276.49	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)			10,276.49	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			10,276.49	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			10,276.49	



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,937.51	10,381.14		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>1,937.51</b>	<b>10,381.14</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	1,937.51	10,381.14		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	<b>1,937.51</b>	<b>10,381.14</b>		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,937.51</b>	<b>10,381.14</b>		



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
10	Land and Land Improvements (311-322)			147,219.00	
11	Buildings and Building Improvements (331 & 332)			1,713,930.06	
12	Machinery and Equipment (341 & 342)			158,992.81	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				8,640.91
15	Amounts to be Provided (404-406)				956,277.36
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>2,020,141.87</b>	<b>964,918.27</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				925,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				39,918.27
35	<b>TOTAL LIABILITIES</b>				<b>964,918.27</b>
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			2,020,141.87	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>2,020,141.87</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>2,020,141.87</b>	<b>964,918.27</b>



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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	138,123.89	168,491.52
1112	District Levy - Personal Property	5,370.77	1,916.09
1113	District Levy - Heavy Motor Vehicles	95.02	77.39
1190	Penalties and Interest on Taxes	2,412.98	2,832.56
1510	Interest Earnings	1,908.96	834.82
1900	Other Revenue from Local Sources	26.67	0.00
1920	Contributions/Donations from Private Sources	87.96	0.00
3110	Direct State Aid	284,748.03	306,052.66
3115	State Spec Ed Allowable Cost Pymt to Districts	15,735.17	10,866.60
3120	State Guaranteed Tax Base Aid	75,469.33	53,352.00
3440	State HB20/SB417 Prop Tax Reimb	58.48	53.32
3444	State School Block Grant	15,874.16	15,470.60
6100	Material Prior Period Revenue Adjustments	-2,501.14	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>537,410.28</b>	<b>559,947.56</b>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	317,833.59	329,121.74
2XX	Personal Services - Employee Benefits	27,117.48	25,942.68
3XX	Purchased Professional and Technical Services	1,083.20	522.50
4XX	Purchased Property Services	60.00	0.00
5XX	Other Purchased Services	3,758.12	4,863.13
6XX	Supplies and Materials	20,179.05	7,999.41
8XX	Other Expenditures	10.00	0.00
221X	Improvement of Instruction Services		
3XX	Purchased Professional and Technical Services	5,787.00	0.00
6XX	Supplies and Materials	54.40	0.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	14,392.68	21,213.67
2XX	Personal Services - Employee Benefits	1,258.79	210.52
4XX	Purchased Property Services	85.00	0.00
6XX	Supplies and Materials	147.30	469.02
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	58,038.76	60,093.01
2XX	Personal Services - Employee Benefits	979.15	7,031.21
3XX	Purchased Professional and Technical Services	1,480.00	3,935.00
4XX	Purchased Property Services	40.20	0.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0309-2148611

## 15 Flathead County 0309 Swan River 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				
	23XX	Support Services - General Administration			
		5XX	Other Purchased Services	11,187.35	9,175.37
		6XX	Supplies and Materials	574.56	770.75
		810	Dues and Fees	1,302.00	1,419.00
		8XX	Other Expenditures	352.30	165.63
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	19,679.69	20,576.92
		2XX	Personal Services - Employee Benefits	189.05	205.54
		3XX	Purchased Professional and Technical Services	7,664.04	7,559.89
		4XX	Purchased Property Services	22,838.55	28,151.14
		6XX	Supplies and Materials	1,266.73	6,778.05
	28XX	Support Services - Central			
		5XX	Other Purchased Services	0.00	500.00
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	0.00	5,419.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	15,171.95	12,711.88
		2XX	Personal Services - Employee Benefits	1,264.30	99.55
		3XX	Purchased Professional and Technical Services	0.00	625.00
		6XX	Supplies and Materials	0.00	995.13
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	1,801.30	1,888.93
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	2,820.95	1,124.30
		2XX	Personal Services - Employee Benefits	19.87	8.80
		5XX	Other Purchased Services	794.94	1,452.15
		6XX	Supplies and Materials	150.93	0.00
<b>910</b>	<b>Budget Amendment</b>				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX	Supplies and Materials	0.00
				0.00	10,780.05
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>539,383.23</u>	<u>571,808.97</u>



# Trustees' Financial Summary

FY2002-03

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15 Flathead County

0309 Swan River Elem

## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					58,313.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					559,947.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					571,808.97	(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	6,822.25	(4b)	-6,822.25	
					-6,822.25	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					39,629.57	(5)



# Trustees' Financial Summary

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15 Flathead County  
0309 Swan River Elem

## 10 - Transportation Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	6.77	1.53
2220 County On-Schedule Trans Reimb	990.00	1,420.65
3210 State On-Schedule Trans Reimb	990.00	1,420.65
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,986.77	2,842.83

### 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	2,155.40	1,930.00
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	0.00	610.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,155.40	2,540.50

## Schedule of Changes Worksheet

Beginning Fund Balance	176.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,842.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,540.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00   Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00   Less Last Year           0.00           (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		479.24 (5)



# Trustees' Financial Summary

FY2002-03

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15 Flathead County  
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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	234.49	97.30
1621 Lunch Sales	18,185.15	21,681.58
3220 State Food Services Match	265.01	0.00
4550 Federal Child Nutrition	11,417.11	13,326.86
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>30,101.76</b>	<b>35,105.74</b>

### 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	20,646.51	21,429.25
2XX Personal Services - Employee Benefits	96.01	74.00
5XX Other Purchased Services	306.07	25.00
6XX Supplies and Materials	11,754.72	14,259.76
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>32,803.31</b>	<b>35,788.01</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	6,244.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	35,105.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	35,788.01	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,562.57	(5)



# Trustees' Financial Summary

FY2002-03

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15 Flathead County  
0309 Swan River 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	133.16	34.52
1112 District Levy - Personal Property	33.66	2.47
1190 Penalties and Interest on Taxes	31.28	15.67
1510 Interest Earnings	28.13	17.89
3444 State School Block Grant	414.88	404.33
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>641.11</b>	<b>474.88</b>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	0.00	377.74
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>377.74</b>

## Schedule of Changes Worksheet

Beginning Fund Balance		1,399.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		474.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		377.74	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,497.01	(5)



# Trustees' Financial Summary

FY2002-03

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## 15 Flathead County 0309 Swan River Elem

### 14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	795.32	328.27
2240	County Retirement Distribution	61,351.92	81,722.60
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>62,147.24</u>	<u>82,050.87</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	49,114.68	44,985.86
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	1,106.37	0.00
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	0.00	2,899.58
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	7,819.84	8,810.99
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	2,855.89	3,266.41
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	3,318.55	3,681.60
412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	1,841.69
420	Title I, Part A, Improving Basic Programs		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	5,844.31
430	Title II, Part A, Teacher & Principal Training & Recruiting		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	562.63
456	IDEA, Part B, Children with Disabilities		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	1,272.84



# Trustees' Financial Summary

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15 Flathead County

0309 Swan River Elem

## 14 - Retirement Fund

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

PRC Program Function Object	2002 Value	2003 Value
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	279.55	153.67
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	2,964.93	2,929.05
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>67,459.81</u>	<u>76,248.63</u>

### Schedule of Changes Worksheet

Beginning Fund Balance	28,000.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	82,050.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	76,248.63	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	33,802.72	(5)



# Trustees' Financial Summary

FY2002-03

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**15 Flathead County  
0309 Swan River Elem**

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>143 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	13,266.00
<b>210 Interest/Local</b>	
1510 Interest Earnings	111.15
<b>313 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	34,701.00
<b>393 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	1,451.00
<b>460 Title I Part A</b>	
4200 Title I, Part A, Improving Basic Programs	533.00
<b>543 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,474.00
<b>603 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	1,531.00
<b>763 Services for Significant Needs Students</b>	
3610 Services for Significant Needs Students	3,173.00
<b>773 IDEA-B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	13,027.84
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	81,267.99

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

PRC Program Function Object	2003 Value
<b>143 Title II, Part A, Teacher/Principal Train/Recruit</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	4,274.66
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	4,116.25
3XX Purchased Professional and Technical Services	4,340.09
6XX Supplies and Materials	535.00
<b>143 Subtotal</b>	13,266.00



# Trustees' Financial Summary

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## 15 Flathead County 0309 Swan River Elem

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>313 Title I, Part A, Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	34,701.00
<b>393 Title V, Part A, Innovative Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1,451.00
<b>460 Title I Part A</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	800.00
<b>480 State Technology Grant</b>	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,127.79
6XX Supplies and Materials	688.00
	2,815.79
<b>480 Subtotal</b>	
<b>543 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	13,474.00
<b>603 Title II, Part D, Ed Technology</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1,531.00
<b>624 Title VI -Innov Ed Prog Strat</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
3XX Purchased Professional and Technical Services	532.72



# Trustees' Financial Summary

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15 Flathead County

0309 Swan River Elem

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>763 Services for Significant Needs Students</b>	
361 Services for Significant Needs Students	
1XXX Instruction	
5XX Other Purchased Services	3,173.00
<b>773 IDEA-B (Trans from Coop)</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	9,312.27
27XX Student Transportation Services	
5XX Other Purchased Services	455.25
62XX Resources Transferred to Other School Districts or Cooper	
930 Federal/State Grant Resources Transferred to Other Distric	3,260.32
	13,027.84
<b>773 Subtotal</b>	13,027.84
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      84,772.35

### Schedule of Changes Worksheet

Beginning Fund Balance	3,311.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	81,267.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	84,772.35	(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)	-193.34	(5)

### Project Reporter Summaries



# Trustees' Financial Summary

FY2002-03

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15 Flathead County

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## 15 - Miscellaneous Programs Fund

Project Reporter	Revenues	Expenditures	Difference
143 Title II, Part A, Teacher/Principal Train/Recruit	13,266.00	13266.00	.00
210 Interest/Local	111.15	0.00	111.15
313 Title I, Part A, Improving Basic Programs	34,701.00	34701.00	.00
393 Title V, Part A, Innovative Programs	1,451.00	1451.00	.00
460 Title I Part A	533.00	800.00	-267.00
480 State Technology Grant	0.00	2815.79	-2815.79
543 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	13,474.00	13474.00	.00
603 Title II, Part D, Ed Technology	1,531.00	1531.00	.00
624 Title VI -Innov Ed Prog Strat	0.00	532.72	-532.72
763 Services for Significant Needs Students	3,173.00	3173.00	.00
773 IDEA-B (Trans from Coop)	13,027.84	13027.84	.00
910 Budget Amendment	0.00	10780.05	-10780.05
910 Budget Amendment	0.00	0.00	.00
<b>Total</b>	<b>81,267.99</b>	<b>95,552.40</b>	<b>-14,284.41</b>



# Trustees' Financial Summary

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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	43.35	20.12
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	43.35	20.12

### Schedule of Changes Worksheet

Beginning Fund Balance	1,576.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20.12	(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)	1,596.61	(5)



# Trustees' Financial Summary

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## 29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	19.61
3282 State Flexibility Fund Allocation	0.00	3,791.41
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>0.00</b>	<b>3,811.02</b>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
6XX Supplies and Materials	0.00	1,167.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>1,167.00</b>

## Schedule of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,811.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,167.00	(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)		2,644.02	(5)



# Trustees' Financial Summary

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**15 Flathead County  
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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	83,206.27	103,592.96
1112	District Levy - Personal Property	2,787.93	1,153.87
1113	District Levy - Heavy Motor Vehicles	56.54	47.86
1190	Penalties and Interest on Taxes	1,187.08	1,226.83
1510	Interest Earnings	1,089.61	451.59
1920	Contributions/Donations from Private Sources	52.33	0.00
3120	State Guaranteed Tax Base Aid	398.66	0.00
3440	State HB20/SB417 Prop Tax Reimb	40.74	31.72
3444	State School Block Grant	11,392.56	11,102.93
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>100,211.72</u>	<u>117,607.76</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	65,000.00	70,000.00
	850 Interest on Debt	49,195.00	46,497.50
	860 Agent Fees/Issuance Costs	125.00	175.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>114,320.00</u>	<u>116,672.50</u>



# Trustees' Financial Summary

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## 50 - Debt Service Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					6,109.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					117,607.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					116,672.50	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,044.30	(5)



# Trustees' Financial Summary

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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	0.90	0.41
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.90	0.41

### Schedule of Changes Worksheet

Beginning Fund Balance	31.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.41	(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)	31.89	(5)



# Trustees' Financial Summary

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## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1700 Student Extracurricular Activity Receipts	9,769.76	14,276.28
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	9,769.76	14,276.28

### 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	6,103.10	17,106.15
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	6,103.10	17,106.15

## Schedule of Changes Worksheet

Beginning Fund Balance	13,106.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,276.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,106.15	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,276.49	(5)



# Trustees' Financial Summary

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<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2002 Value</b>	<b>2003 Value</b>
XX	XXX 26XX	41X Energy Utility Services	18,962.17	21,861.58
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	5,419.00
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	377.74
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	17,173.48
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	17,173.48

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,724.02
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	24,729.66
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	16,320.49
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	6306.88

### 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	6306.88	
X01-680 Deferred Revenue		6306.88

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	6306.88
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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	12,711.88	0.00	0.00	0.00	
280	1XXX	2XX	99.55	0.00	0.00	0.00	
280	1XXX	3XX	625.00	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	995.13	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	1,888.93	0.00	0.00	0.00	
<b>Totals</b>			16,320.49	0.00	0.00	0.00	16,320.49



# Trustees' Financial Summary

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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.*