



Trustees' Financial Summary

FY2002-03

Submit ID: 0310-1528935

**15 Flathead County
0310 Kalispell 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 Todd Watkins

Phone #: (406) 751-3412

(Signature)

(Date)

Chair, Board of Trustees Mary Lerner

(Signature)

(Date)

County Superintendent Donna Maddux

(Signature)

(Date)

Software

Accounting Package: TSC

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

As reported on Annual Data Collection (ADC), the district employs 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. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

Electronic filers are not required to send the cover page to OPI.



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PRC	Title	Project Type	Project Number	CFDA #
122	Title I	FEDERAL	15-0310-31-01	84.010A
123	Title V, Part A, Innovative Programs	FEDERAL	15-0310-39-03	84.298
130	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	15-0310-14-03	84.367
132	IDEA, Part B, Children w/Disabilities	FEDERAL	15-0310-77-	84.027
134	IDEA-Preschool Section 619	FEDERAL	15-0310-79-	84.173A
135	Title IV, Part A, Safe & Drug-Free	FEDERAL	15-0310-16-03	84.186A
139	Special Education Tuition Fund	LOCAL		
140	Gifted & Talented	STATE	15-0310-13-03	State
141	Creston InterLocal Agreement	LOCAL		
142	National Science Foundation	LOCAL		
143	Edgerton PreSchool	LOCAL		
144	Aggregate Reimbursements	LOCAL		
146	Title II, Part D, Ed Technology	FEDERAL	15-0310-60-03	84.318
149	Student Enrichment	LOCAL		

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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)	1,319,835.82	191,144.01	167,644.06	
02	Taxes Receivable - Real and Personal (120-149)	449,530.55	51,769.83	7,227.02	
03	Taxes Receivable - Protested (150-159)	2,699.82	298.50	39.96	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	121,844.01			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,893,910.20	243,212.34	174,911.04	
LIABILITIES					
21	Payable to Other Funds (601-606)	75,000.00			
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	104,823.63			
25	Deferred Revenue (680)	452,230.37	52,068.33	7,266.98	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	632,054.00	52,068.33	7,266.98	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)	118,441.00			
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,143,415.20	191,144.01	167,644.06	
52	TOTAL FUND BALANCE/EQUITY	1,261,856.20	191,144.01	167,644.06	
53	TOTAL LIABILITIES AND FUND BALANCE	1,893,910.20	243,212.34	174,911.04	

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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)	-3,276.22	503,191.64	572,352.91	10,908.92
02	Taxes Receivable - Real and Personal (120-149)	15,263.21			2,591.97
03	Taxes Receivable - Protested (150-159)	83.83			14.69
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	12,070.82	503,191.64	572,352.91	13,515.58
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			95,242.55	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	15,347.04			2,606.66
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	15,347.04		95,242.55	2,606.66
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-3,276.22	503,191.64	477,110.36	10,908.92
52	TOTAL FUND BALANCE/EQUITY	-3,276.22	503,191.64	477,110.36	10,908.92
53	TOTAL LIABILITIES AND FUND BALANCE	12,070.82	503,191.64	572,352.91	13,515.58

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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)			5,347.00	107.91
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			5,347.00	107.91
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			5,347.00	107.91
52	TOTAL FUND BALANCE/EQUITY			5,347.00	107.91
53	TOTAL LIABILITIES AND FUND BALANCE			5,347.00	107.91

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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)	35,601.90	76,105.58	206,450.95	
02	Taxes Receivable - Real and Personal (120-149)			55,197.61	
03	Taxes Receivable - Protested (150-159)			338.15	
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	35,601.90	76,105.58	261,986.71	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			55,535.76	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			55,535.76	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	35,601.90	76,105.58	206,450.95	
52	TOTAL FUND BALANCE/EQUITY	35,601.90	76,105.58	206,450.95	
53	TOTAL LIABILITIES AND FUND BALANCE	35,601.90	76,105.58	261,986.71	

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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)	188,698.16	662,162.41		
02	Taxes Receivable - Real and Personal (120-149)		65,697.59		
03	Taxes Receivable - Protested (150-159)		368.81		
04	Receivables from Other Funds (160-179)		75,000.00		
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	188,698.16	803,228.81		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		66,066.40		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		66,066.40		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	188,698.16	737,162.41		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	188,698.16	737,162.41		
53	TOTAL LIABILITIES AND FUND BALANCE	188,698.16	803,228.81		

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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)			123,361.36	
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)			755,812.74	
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			879,174.10	
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)			879,174.10	
52	TOTAL FUND BALANCE/EQUITY			879,174.10	
53	TOTAL LIABILITIES AND FUND BALANCE			879,174.10	

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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)			29,245.52	2.63
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			29,245.52	2.63
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)			29,245.52	2.63
52	TOTAL FUND BALANCE/EQUITY			29,245.52	2.63
53	TOTAL LIABILITIES AND FUND BALANCE			29,245.52	2.63

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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)				46,050.70
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				46,050.70
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				46,050.70
35	TOTAL LIABILITIES				46,050.70
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				46,050.70



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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)			3,100.00	
11	Buildings and Building Improvements (331 & 332)			8,432,531.39	
12	Machinery and Equipment (341 & 342)			634,502.05	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				206,558.86
15	Amounts to be Provided (404-406)				4,002,051.58
20	TOTAL ASSETS AND OTHER DEBITS			9,070,133.44	4,208,610.44
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)				1,405,000.00
28	Notes Payable - Noncurrent (720)				929,087.50
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				939,168.76
31	Compensated Absences Payable (760)				935,354.18
35	TOTAL LIABILITIES				4,208,610.44
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			9,070,133.44	
52	TOTAL FUND BALANCE/EQUITY			9,070,133.44	
53	TOTAL LIABILITIES AND FUND BALANCE			9,070,133.44	4,208,610.44

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01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	3,702,160.94	3,779,912.76
1190	Penalties and Interest on Taxes	22,477.71	24,035.66
1310	Individual Tuition	41,728.60	59,942.68
1510	Interest Earnings	24,855.12	12,885.81
1900	Other Revenue from Local Sources	57.20	80.57
3110	Direct State Aid	4,256,315.21	4,368,104.74
3115	State Spec Ed Allowable Cost Pymt to Districts	569,436.07	589,965.27
3120	State Guaranteed Tax Base Aid	1,245,488.00	1,358,432.50
3440	State HB20/SB417 Prop Tax Reimb	43,837.89	37,884.30
3444	State School Block Grant	619,324.98	603,580.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		10,525,681.72	10,834,824.41

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	4,963,513.73	5,223,964.41
2XX	Personal Services - Employee Benefits	711,601.53	755,492.05
3XX	Purchased Professional and Technical Services	18,712.64	24,036.30
4XX	Purchased Property Services	11,760.41	8,185.43
5XX	Other Purchased Services	9,111.99	12,386.28
6XX	Supplies and Materials	376,270.55	274,993.30
7XX	Property and Equipment Acquisition	11,272.53	9,774.10
21XX	Support Services - Students		
1XX	Personal Services - Salaries	292,571.67	307,289.36
2XX	Personal Services - Employee Benefits	33,707.58	37,489.00
3XX	Purchased Professional and Technical Services	1,949.38	239.13
5XX	Other Purchased Services	571.40	739.01
6XX	Supplies and Materials	1,915.42	2,580.40
7XX	Property and Equipment Acquisition	715.00	673.82
222X	Educational Media Services		
1XX	Personal Services - Salaries	349,836.35	340,007.59
2XX	Personal Services - Employee Benefits	48,010.74	50,358.59
4XX	Purchased Property Services	1,405.95	1,519.62
6XX	Supplies and Materials	44,652.03	44,982.87
7XX	Property and Equipment Acquisition	4,216.66	4,319.58
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	109,904.98	93,104.87
2XX	Personal Services - Employee Benefits	9,877.23	25,920.23



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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			
		3XX	Purchased Professional and Technical Services	14,076.87	17,754.48
		4XX	Purchased Property Services	357.00	422.00
		5XX	Other Purchased Services	65,870.60	82,925.13
		6XX	Supplies and Materials	5,429.48	5,308.10
		810	Dues and Fees	4,714.30	6,054.12
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	543,874.56	567,084.29
		2XX	Personal Services - Employee Benefits	81,134.04	73,831.48
		3XX	Purchased Professional and Technical Services	643.75	600.00
		4XX	Purchased Property Services	1,729.08	3,219.08
		5XX	Other Purchased Services	50,622.07	52,629.39
		6XX	Supplies and Materials	9,786.77	9,770.65
		7XX	Property and Equipment Acquisition	2,593.85	1,618.12
		810	Dues and Fees	2,060.60	1,876.48
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	105,497.79	113,504.94
		2XX	Personal Services - Employee Benefits	14,423.59	18,535.28
		3XX	Purchased Professional and Technical Services	3,484.92	4,561.78
		4XX	Purchased Property Services	29.00	2,880.00
		5XX	Other Purchased Services	741.87	1,144.24
		6XX	Supplies and Materials	5,212.47	5,720.84
		810	Dues and Fees	200.80	100.80
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	538,721.75	535,534.73
		2XX	Personal Services - Employee Benefits	114,784.33	115,718.22
		3XX	Purchased Professional and Technical Services	48,346.70	45,213.00
		4XX	Purchased Property Services	303,890.02	247,160.64
		5XX	Other Purchased Services	45,780.19	54,779.45
		6XX	Supplies and Materials	52,949.64	51,869.72
		7XX	Property and Equipment Acquisition	7,765.15	5,814.62
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	0.00	75,000.00
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	90,000.00	67,624.93
270	Gifted and Talented				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	41,283.80	0.00
		2XX	Personal Services - Employee Benefits	6,698.59	0.00
		4XX	Purchased Property Services	450.00	0.00
		5XX	Other Purchased Services	1,674.13	0.00



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**15 Flathead County
0310 Kalispell Elem**

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
270	Gifted and Talented				
	1XXX	Instruction			
		6XX	Supplies and Materials	2,321.42	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	693,274.14	666,948.20
		2XX	Personal Services - Employee Benefits	160,341.62	163,339.38
		3XX	Purchased Professional and Technical Services	25,395.74	22,231.46
		5XX	Other Purchased Services	7,601.28	4,620.15
		6XX	Supplies and Materials	7,473.82	7,474.19
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	171,840.03	183,124.42
		2XX	Personal Services - Employee Benefits	41,259.83	39,343.95
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	27,009.74	27,432.58
		2XX	Personal Services - Employee Benefits	3,853.73	3,760.03
310	Agriculture				
	1XXX	Instruction			
		7XX	Property and Equipment Acquisition	4,037.24	0.00
340	Family & Consumer Sciences				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	8,050.66	0.00
		2XX	Personal Services - Employee Benefits	1,409.82	0.00
		4XX	Purchased Property Services	75.00	0.00
		6XX	Supplies and Materials	1,099.99	0.00
350	Technology Education/Industrial Arts				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	20,018.91	0.00
		2XX	Personal Services - Employee Benefits	3,745.73	0.00
		4XX	Purchased Property Services	199.42	0.00
		6XX	Supplies and Materials	1,570.00	0.00
360	Business/Marketing				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	53,691.29	0.00
		2XX	Personal Services - Employee Benefits	7,601.75	0.00
		6XX	Supplies and Materials	2,003.32	0.00



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**15 Flathead County
0310 Kalispell Elem**

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	60,337.28
		2XX	Personal Services - Employee Benefits	0.00	11,051.42
		4XX	Purchased Property Services	0.00	700.00
		5XX	Other Purchased Services	0.00	1,545.33
		6XX	Supplies and Materials	0.00	4,388.76
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	79,577.19
		2XX	Personal Services - Employee Benefits	0.00	11,451.74
		4XX	Purchased Property Services	0.00	188.91
		6XX	Supplies and Materials	0.00	4,720.77
		7XX	Property and Equipment Acquisition	0.00	4,000.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	5,367.16	4,814.08
		2XX	Personal Services - Employee Benefits	40.94	38.94
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	78,083.21	87,006.44
		2XX	Personal Services - Employee Benefits	553.34	673.40
		4XX	Purchased Property Services	0.00	1,900.38
		5XX	Other Purchased Services	6,742.35	5,725.76
		6XX	Supplies and Materials	13,520.05	14,813.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>10,514,587.01</u>	<u>10,797,520.62</u>



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0310 Kalispell Elem

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					1,224,540.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					10,834,824.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					10,797,520.62	(3)
Increase/Decrease of Reserve for Inventories						
This Year	118,441.00	Less Last Year	118,429.00	(4a)	12.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					12.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,261,856.20	(5)



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**15 Flathead County
0310 Kalispell Elem**

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	379,052.88	444,297.54
1190	Penalties and Interest on Taxes	2,034.15	2,372.32
1410	Individual Transportation Fees	6,470.47	7,726.36
1510	Interest Earnings	4,420.40	2,110.74
1900	Other Revenue from Local Sources	0.00	67.21
2220	County On-Schedule Trans Reimb	42,593.06	48,226.47
3210	State On-Schedule Trans Reimb	42,593.05	49,616.56
3440	State HB20/SB417 Prop Tax Reimb	3,796.06	3,385.84
3444	State School Block Grant	53,930.58	52,559.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>534,890.65</u>	<u>610,362.56</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	8,024.15	9,887.86
2XX	Personal Services - Employee Benefits	704.27	583.12
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	19,728.43	20,508.43
2XX	Personal Services - Employee Benefits	2,622.98	2,766.32
25XX	Support Services - Business		
1XX	Personal Services - Salaries	3,991.78	4,182.99
2XX	Personal Services - Employee Benefits	217.60	493.07
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	138,432.97	128,626.23
2XX	Personal Services - Employee Benefits	32,210.13	35,776.12
3XX	Purchased Professional and Technical Services	4,190.80	3,282.94
4XX	Purchased Property Services	22,759.48	20,036.81
5XX	Other Purchased Services	187,057.01	196,245.09
6XX	Supplies and Materials	5,572.55	7,865.35
7XX	Property and Equipment Acquisition	85,690.28	1,366.00
280	Special Education - Local and State		
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	3,973.08	4,025.13
2XX	Personal Services - Employee Benefits	481.82	458.33
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	29,986.93	60,753.61
2XX	Personal Services - Employee Benefits	2,433.56	14,225.59



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**15 Flathead County
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10 - Transportation Fund

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

PRC Program Function Object	2002 Value	2003 Value
280 Special Education - Local and State		
27XX Student Transportation Services		
3XX Purchased Professional and Technical Services	0.00	870.70
4XX Purchased Property Services	6,570.92	7,515.68
5XX Other Purchased Services	3,596.97	6,515.96
6XX Supplies and Materials	4,687.83	6,882.87
7XX Property and Equipment Acquisition	0.00	77,360.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	562,933.54	610,228.20

Schedule of Changes Worksheet

Beginning Fund Balance	191,009.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	610,362.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	610,228.20	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	191,144.01	(5)



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11 - Bus Depreciation Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	42,872.05	61,901.32
1190 Penalties and Interest on Taxes	319.79	316.32
1510 Interest Earnings	5,035.68	2,154.90
1900 Other Revenue from Local Sources	0.00	928.50
3440 State HB20/SB417 Prop Tax Reimb	598.53	394.85
3444 State School Block Grant	9,374.44	9,136.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	58,200.49	74,832.01

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	31,716.00	126,509.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	31,716.00	126,509.00

Schedule of Changes Worksheet

Beginning Fund Balance	219,321.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	74,832.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	126,509.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	167,644.06	(5)



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13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	73,598.45	135,074.08
1190 Penalties and Interest on Taxes	405.87	521.92
1510 Interest Earnings	195.50	93.39
1900 Other Revenue from Local Sources	1,364.00	0.00
3440 State HB20/SB417 Prop Tax Reimb	1,234.59	1,148.34
3444 State School Block Grant	11,343.69	11,055.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	88,142.10	147,893.03

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	340.00	0.00
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	93,246.00	152,674.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	93,586.00	152,674.00



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0310 Kalispell Elem

13 - Tuition Fund

Schedule of Changes Worksheet

Beginning Fund Balance						1,504.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						147,893.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						152,674.00	(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)						-3,276.22	(5)



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**15 Flathead County
0310 Kalispell Elem**

14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	10,494.08	5,866.04
2240	County Retirement Distribution	1,470,940.07	1,452,340.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,481,434.15</u>	<u>1,458,206.62</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	868,342.18	875,175.93
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	43,894.45	45,456.59
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	52,358.70	51,839.89
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	17,995.65	17,408.44
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	83,622.30	86,671.90
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	15,481.64	16,598.24
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	78,261.14	77,065.23
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	20,559.69	19,233.75
270	Gifted and Talented		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	352.11	0.00
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	127,630.63	124,738.77
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	53,655.39	50,644.30
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	4,608.50	4,582.14
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	3,993.53	7,238.90



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14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	33,066.34	0.00
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	436.18
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	84,424.52
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	910.56	767.97
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	9,268.75	11,423.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,414,001.56</u>	<u>1,473,706.20</u>



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0310 Kalispell Elem

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					518,691.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,458,206.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,473,706.20	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					503,191.64	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
122 Title I	
4200 Title I, Part A, Improving Basic Programs	657,606.29
123 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	47,813.00
130 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	340,510.84
132 IDEA, Part B, Children w/Disabilities	
4560 IDEA, Part B, Children with Disabilities	513,247.00
134 IDEA-Preschool Section 619	
4570 IDEA Preschool	38,603.00
135 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	83,871.00
139 Special Education Tuition Fund	
1320 Tuition from Schl Dists/Counties Within State	127,287.50
3355 Medicaid - Miscellaneous	20,783.77
139 Subtotal	148,071.27
140 Gifted & Talented	
3600 State Gifted & Talented Reimbursement	1,784.01
141 Creston InterLocal Agreement	
1900 Other Revenue from Local Sources	12,722.00
142 National Science Foundation	
1900 Other Revenue from Local Sources	500.00
143 Edgerton PreSchool	
1900 Other Revenue from Local Sources	6,245.00
144 Aggregate Reimbursements	
1510 Interest Earnings	5,411.30
1900 Other Revenue from Local Sources	7,967.64
144 Subtotal	13,378.94
146 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	26,452.31
149 Student Enrichment	
1900 Other Revenue from Local Sources	16,695.05

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

1,907,499.71



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
122 Title I	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	543,693.29
2XX Personal Services - Employee Benefits	52,934.37
6XX Supplies and Materials	32,318.78
21XX Support Services - Students	
2XX Personal Services - Employee Benefits	0.32
6XX Supplies and Materials	5,786.02
222X Educational Media Services	
3XX Purchased Professional and Technical Services	6,432.00
5XX Other Purchased Services	3,871.92
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	12,569.59
	657,606.29
122 Subtotal	
123 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	10,000.00
2XX Personal Services - Employee Benefits	23.03
3XX Purchased Professional and Technical Services	3,360.00
5XX Other Purchased Services	3,081.36
6XX Supplies and Materials	14,092.97
222X Educational Media Services	
6XX Supplies and Materials	16,355.64
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	900.00
	47,813.00
123 Subtotal	
130 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	173,443.70
2XX Personal Services - Employee Benefits	22,010.41
3XX Purchased Professional and Technical Services	499.86
5XX Other Purchased Services	30,580.73
6XX Supplies and Materials	9,741.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
430 Title II, Part A, Teacher & Principal Training & Recruiting	
222X Educational Media Services	
2XX Personal Services - Employee Benefits	45.39
3XX Purchased Professional and Technical Services	58,306.38
5XX Other Purchased Services	40,491.99
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	5,391.38
	340,510.84
130 Subtotal	
132 IDEA, Part B, Children w/Disabilities	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	308,367.24
2XX Personal Services - Employee Benefits	14,936.65
3XX Purchased Professional and Technical Services	234.34
4XX Purchased Property Services	13,507.50
5XX Other Purchased Services	1,002.46
6XX Supplies and Materials	16,794.10
21XX Support Services - Students	
1XX Personal Services - Salaries	149,404.71
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	9,000.00
	513,247.00
132 Subtotal	
134 IDEA-Preschool Section 619	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	25,901.21
6XX Supplies and Materials	1,668.00
21XX Support Services - Students	
1XX Personal Services - Salaries	11,033.79
	38,603.00
134 Subtotal	
135 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	82,307.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	1,564.00
	83,871.00
135 Subtotal	
139 Special Education Tuition Fund	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	886.14
2XX Personal Services - Employee Benefits	255.46
3XX Purchased Professional and Techical Services	19,652.50
5XX Other Purchased Services	7,849.00
6XX Supplies and Materials	5,716.57
8XX Other Expenditures	7,140.00
	41,499.67
139 Subtotal	
140 Gifted & Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	870.00
2XX Personal Services - Employee Benefits	16.71
5XX Other Purchased Services	362.30
6XX Supplies and Materials	535.00
	1,784.01
140 Subtotal	
141 Creston InterLocal Agreement	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	4,788.00
142 National Science Foundation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	2,714.55



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**15 Flathead County
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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
143 Edgerton PreSchool	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	6,717.94
2XX Personal Services - Employee Benefits	557.72
	7,275.66
143 Subtotal	7,275.66
144 Aggregate Reimbursements	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	733.51
25XX Support Services - Business	
4XX Purchased Property Services	688.00
7XX Property and Equipment Acquisition	364.34
	1,785.85
144 Subtotal	1,785.85
146 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	19,685.64
2XX Personal Services - Employee Benefits	2,603.92
3XX Purchased Professional and Technical Services	4,162.75
	26,452.31
146 Subtotal	26,452.31
149 Student Enrichment	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	1,353.50
2XX Personal Services - Employee Benefits	225.99
3XX Purchased Professional and Technical Services	500.00
6XX Supplies and Materials	17,146.13
	19,225.62
149 Subtotal	19,225.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 1,787,176.80



Trustees' Financial Summary

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**15 Flathead County
0310 Kalispell Elem**

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					356,787.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,907,499.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,787,176.80	(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)					477,110.36	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
122 Title I	657,606.29	657606.29	.00
123 Title V, Part A, Innovative Programs	47,813.00	47813.00	.00
130 Title II, Part A, Teacher/Principal Train/Recruit	340,510.84	340510.84	.00
132 IDEA, Part B, Children w/Disabilities	513,247.00	513247.00	.00
134 IDEA-Preschool Section 619	38,603.00	38603.00	.00
135 Title IV, Part A, Safe & Drug-Free	83,871.00	83871.00	.00
139 Special Education Tuition Fund	148,071.27	41499.67	106571.60
140 Gifted & Talented	1,784.01	1784.01	.00
141 Creston InterLocal Agreement	12,722.00	4788.00	7934.00
142 National Science Foundation	500.00	2714.55	-2214.55
143 Edgerton PreSchool	6,245.00	7275.66	-1030.66
144 Aggregate Reimbursements	13,378.94	1785.85	11593.09
146 Title II, Part D, Ed Technology	26,452.31	26452.31	.00
149 Student Enrichment	16,695.05	19225.62	-2530.57
Total	<u>1,907,499.71</u>	<u>1,787,176.80</u>	<u>120,322.91</u>



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17 - Adult Education Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	6,532.41	22,225.17
1190	Penalties and Interest on Taxes	110.85	102.16
1510	Interest Earnings	1,006.08	208.19
3440	State HB20/SB417 Prop Tax Reimb	57.18	44.97
3444	State School Block Grant	2,725.47	2,656.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		10,431.99	25,236.67

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		
	1XX Personal Services - Salaries	24,431.93	25,775.80
	2XX Personal Services - Employee Benefits	2,512.18	2,615.69
	6XX Supplies and Materials	1,500.00	392.99
	7XX Property and Equipment Acquisition	786.55	325.98
	24XX Support Services - School Administration		
	1XX Personal Services - Salaries	4,943.91	5,091.33
	2XX Personal Services - Employee Benefits	0.00	0.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		34,174.57	34,202.15



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0310 Kalispell Elem

17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance					19,874.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					25,236.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					34,202.15	(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)					10,908.92	(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	210.50	66.22
1910 Rentals	6,645.51	10,895.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,856.01	10,961.34

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	13,216.50	11,574.00
2XX Personal Services - Employee Benefits	242.30	499.21
3XX Purchased Professional and Technical Services	0.00	131.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	13,458.80	12,205.17

Schedule of Changes Worksheet

Beginning Fund Balance	6,590.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,961.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,205.17	(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)	5,347.00	(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	2.90	1.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2.90	1.44

Schedule of Changes Worksheet

Beginning Fund Balance	106.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.44	(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)	107.91	(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	1,130.37	478.25
3281	State Technology Aid	2,130.25	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,260.62	478.25

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
28XX	Support Services - Central		
	1XX Personal Services - Salaries	520.00	0.00
	2XX Personal Services - Employee Benefits	3.75	0.00
	3XX Purchased Professional and Technical Services	12,851.76	0.00
	6XX Supplies and Materials	615.66	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		13,991.17	0.00

Schedule of Changes Worksheet

Beginning Fund Balance				35,123.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				478.25	(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)				35,601.90	(5)



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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	450.61
3282 State Flexibility Fund Allocation	0.00	75,654.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	76,105.58

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	76,105.58	(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)	76,105.58	(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
1110	District Tax Levy	438,784.01	461,074.86
1190	Penalties and Interest on Taxes	2,981.63	3,124.14
1510	Interest Earnings	11,185.21	5,308.73
3120	State Guaranteed Tax Base Aid	33,981.11	39,223.47
3440	State HB20/SB417 Prop Tax Reimb	7,552.22	6,552.79
3444	State School Block Grant	81,605.39	79,530.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>576,089.57</u>	<u>594,814.76</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		
	830 Special Assessments	22,196.20	19,001.66
	840 Principal On Debt	515,000.00	535,000.00
	850 Interest on Debt	90,560.00	72,535.00
	860 Agent Fees/Issuance Costs	125.00	125.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>627,881.20</u>	<u>626,661.66</u>



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50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance					238,297.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					594,814.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					626,661.66	(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)					206,450.95	(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	3,513.22	2,004.39
1900 Other Revenue from Local Sources	36,801.80	99,951.23
1920 Contributions/Donations from Private Sources	0.00	10,000.00
5400 Proceeds from Long-Term Liabilities	550,945.04	610,435.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	591,260.06	722,391.51

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	9,372.94	2,264.00
2XX Personal Services - Employee Benefits	234.73	187.90
5XX Other Purchased Services	214.79	514.50
6XX Supplies and Materials	6,293.90	8,449.05
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	5.50	7.40
6XX Supplies and Materials	1,764.66	2,802.18
7XX Property and Equipment Acquisition	6,766.74	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	551,195.04	647,460.87
890 Other Community Services		
33XX Community Services		
8XX Other Expenditures	0.00	3,325.21
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	575,848.30	665,011.11



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0310 Kalispell Elem

60 - Building Fund

Schedule of Changes Worksheet

Beginning Fund Balance						131,317.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						722,391.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						665,011.11	(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)						188,698.16	(5)



Trustees' Financial Summary

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0310 Kalispell Elem

61 - Building Reserve Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	575,010.53	559,357.78
1190	Penalties and Interest on Taxes	2,827.93	3,201.79
1510	Interest Earnings	7,457.84	5,842.85
1900	Other Revenue from Local Sources	4,760.30	1,938.31
3440	State HB20/SB417 Prop Tax Reimb	5,232.65	4,019.32
3444	State School Block Grant	73,003.23	71,147.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		668,292.48	645,507.35

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
3XX	Purchased Professional and Technical Services	14,629.28	0.00
4XX	Purchased Property Services	35,552.05	48,040.02
5XX	Other Purchased Services	149.95	7,332.87
6XX	Supplies and Materials	12,583.53	16,895.44
7XX	Property and Equipment Acquisition	219,156.00	187,518.79
4XXX	Facilities Acquisition and Construction Services		
3XX	Purchased Professional and Technical Services	58,457.12	27,182.70
7XX	Property and Equipment Acquisition	238,251.50	138,088.10
910	Food Services		
31XX	Food Services		
7XX	Property and Equipment Acquisition	0.00	20,468.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		578,779.43	445,526.80



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0310 Kalispell Elem

61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance					537,181.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					645,507.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					445,526.80	(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)					737,162.41	(5)



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78 - Self Insurance Fund - Health

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	46,132.88	33,603.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	46,132.88	33,603.32

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

PRC Program Function Object	2002 Value	2003 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	0.00	320,000.00
3XX Purchased Professional and Technical Services	3,607.00	2,848.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	3,607.00	322,848.00

Schedule of Changes Worksheet

Beginning Fund Balance	1,168,418.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	33,603.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	322,848.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	879,174.10	(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
1XXX Revenues from Student Activities	93,816.34	87,236.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	93,816.34	87,236.59

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	89,743.10	85,519.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	89,743.10	85,519.23

Schedule of Changes Worksheet

Beginning Fund Balance	27,528.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	87,236.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	85,519.23	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	29,245.52	(5)



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85 - Miscellaneous Trust Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	57.87	0.00
1900 Other Revenue from Local Sources	19,339.77	2.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>19,397.64</u>	<u>2.63</u>

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

PRC Program Function Object	2002 Value	2003 Value
8XX Community Services Programs		
33XX Community Services		
1XX Personal Services - Salaries	18,880.61	0.00
2XX Personal Services - Employee Benefits	4,214.41	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>23,095.02</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2.63	(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
Ending Fund Balance (1 + 2 - 3 + 4)		0.00	(4)
		2.63	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	234,603.06	181,445.94
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	795,482.54	860,548.97
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	98,776.00	159,799.00
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	284,329.94
b. Related Services Block Grant Entitlement	94768.81
c. Total Entitlements Subject to Reversion	379,098.75

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	504,201.34
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,118,274.36
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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

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



Trustees' Financial Summary

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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	666,948.20	0.00	0.00	0.00
280	1XXX	2XX	163,339.38	0.00	0.00	0.00
280	1XXX	3XX	22,231.46	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	4,620.15	0.00	0.00	0.00
280	1XXX	6XX	7,474.19	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	183,124.42	0.00	0.00	0.00
280	21XX	2XX	39,343.95	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	27,432.58	0.00	0.00	0.00
280	24XX	2XX	3,760.03	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	0.00	0.00	0.00	0.00
Totals			1,118,274.36	0.00	0.00	0.00 1,118,274.36



Trustees' Financial Summary

FY2002-03

Submit ID: 0310-1528935

15 Flathead County

0310 Kalispell Elem

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