



Trustees' Financial Summary

FY2002-03

Submit ID: 0311-972685

**15 Flathead County
0311 Flathead H S**

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 #
223	Gifted/Talented Donations	LOCAL		
228	Vo Ed All Career & Tech Ed Programs	STATE	State	State
235	FHS Academic Enrichment	LOCAL		
238	Vo Ed Carl D Perkins-Basic	FEDERAL	15-0311-81-03BG	84.048A
239	STW-other	LOCAL		
240	Job Coach	LOCAL		
241	C.R.I.S.S.	LOCAL		
243	National Science Foundation	LOCAL		
244	Aggregate Reimbursement	LOCAL		
247	Gifted & Talented	STATE	15-0311-13-03	State
248	JROTC	LOCAL		
249	Rawson Stadium Donations	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)	1,661,867.38	279,136.94	231,786.73	186,308.67
02	Taxes Receivable - Real and Personal (120-149)	518,732.19	65,789.33	5,648.74	
03	Taxes Receivable - Protested (150-159)	4,783.47	571.78	51.78	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,185,383.04	345,498.05	237,487.25	186,308.67
LIABILITIES					
21	Payable to Other Funds (601-606)	184,900.00			
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	163,451.25			
25	Deferred Revenue (680)	523,515.66	66,361.11	5,700.52	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	871,866.91	66,361.11	5,700.52	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	1,313,516.13	279,136.94	231,786.73	186,308.67
52	TOTAL FUND BALANCE/EQUITY	1,313,516.13	279,136.94	231,786.73	186,308.67
53	TOTAL LIABILITIES AND FUND BALANCE	2,185,383.04	345,498.05	237,487.25	186,308.67

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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)	2,202.64	585,388.63	1,356,175.09	31,269.47
02	Taxes Receivable - Real and Personal (120-149)	1,714.89			8,124.02
03	Taxes Receivable - Protested (150-159)	18.13			76.89
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			1,267.17	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)			42,210.77	
20	TOTAL ASSETS AND OTHER DEBITS	3,935.66	585,388.63	1,399,653.03	39,470.38
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			276.49	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,733.02		2,712.30	8,200.91
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,733.02		2,988.79	8,200.91
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	2,202.64	585,388.63	1,396,664.24	31,269.47
52	TOTAL FUND BALANCE/EQUITY	2,202.64	585,388.63	1,396,664.24	31,269.47
53	TOTAL LIABILITIES AND FUND BALANCE	3,935.66	585,388.63	1,399,653.03	39,470.38

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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)	221,928.94		2,067.72	56.64
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)	35,490.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	257,418.94		2,067.72	56.64
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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)	257,418.94		2,067.72	56.64
52	TOTAL FUND BALANCE/EQUITY	257,418.94		2,067.72	56.64
53	TOTAL LIABILITIES AND FUND BALANCE	257,418.94		2,067.72	56.64



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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)	52,827.10	50,091.17	192,678.70	
02	Taxes Receivable - Real and Personal (120-149)			58,738.74	
03	Taxes Receivable - Protested (150-159)			497.82	
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	52,827.10	50,091.17	251,915.26	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			59,236.56	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			59,236.56	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	52,827.10	50,091.17	192,678.70	
52	TOTAL FUND BALANCE/EQUITY	52,827.10	50,091.17	192,678.70	
53	TOTAL LIABILITIES AND FUND BALANCE	52,827.10	50,091.17	251,915.26	

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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)	44,436.34	1,382,019.48		
02	Taxes Receivable - Real and Personal (120-149)		101,387.59		
03	Taxes Receivable - Protested (150-159)		950.54		
04	Receivables from Other Funds (160-179)		175,000.00		
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	44,436.34	1,659,357.61		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		102,338.13		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		102,338.13		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	44,436.34	1,557,019.48		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	44,436.34	1,557,019.48		
53	TOTAL LIABILITIES AND FUND BALANCE	44,436.34	1,659,357.61		

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



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

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	19,844.68		482,500.38	
04	Receivables from Other Funds (160-179)			9,900.00	
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)	2,732.46			
20	TOTAL ASSETS AND OTHER DEBITS	22,577.14		492,400.38	
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)	22,577.14		492,400.38	
52	TOTAL FUND BALANCE/EQUITY	22,577.14		492,400.38	
53	TOTAL LIABILITIES AND FUND BALANCE	22,577.14		492,400.38	



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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)	940,931.82	485,191.75		
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	940,931.82	485,191.75		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	940,931.82	485,191.75		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	940,931.82	485,191.75		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	940,931.82	485,191.75		



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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)			8,325,281.39	
12	Machinery and Equipment (341 & 342)			1,090,083.78	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				192,735.34
15	Amounts to be Provided (404-406)				3,493,762.56
20	TOTAL ASSETS AND OTHER DEBITS			9,418,465.17	3,686,497.90
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)				1,330,000.00
28	Notes Payable - Noncurrent (720)				875,575.28
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				625,795.84
31	Compensated Absences Payable (760)				855,126.78
35	TOTAL LIABILITIES				3,686,497.90
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			9,418,465.17	
52	TOTAL FUND BALANCE/EQUITY			9,418,465.17	
53	TOTAL LIABILITIES AND FUND BALANCE			9,418,465.17	3,686,497.90



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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	3,542,826.85	4,047,731.11
1190	Penalties and Interest on Taxes	27,772.81	36,998.92
1320	Tuition from Schl Dists/Counties Within State	12,182.00	13,286.00
1510	Interest Earnings	39,884.56	21,111.29
1900	Other Revenue from Local Sources	0.00	1,179.37
3110	Direct State Aid	5,388,112.30	5,537,153.94
3115	State Spec Ed Allowable Cost Pymt to Districts	398,780.56	460,047.47
3120	State Guaranteed Tax Base Aid	1,532,826.88	1,617,520.08
3440	State HB20/SB417 Prop Tax Reimb	37,151.62	31,942.93
3444	State School Block Grant	656,517.63	639,827.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		11,636,055.21	12,406,798.34

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	4,704,780.67	4,906,903.94
2XX	Personal Services - Employee Benefits	719,824.97	757,428.93
3XX	Purchased Professional and Technical Services	26,840.64	41,280.37
4XX	Purchased Property Services	25,214.61	33,626.26
5XX	Other Purchased Services	48,995.69	60,885.93
6XX	Supplies and Materials	340,237.04	407,850.60
7XX	Property and Equipment Acquisition	32,234.27	43,383.36
21XX	Support Services - Students		
1XX	Personal Services - Salaries	493,196.96	479,798.88
2XX	Personal Services - Employee Benefits	71,855.57	68,360.65
3XX	Purchased Professional and Technical Services	33,248.65	47,500.00
4XX	Purchased Property Services	349.00	350.00
5XX	Other Purchased Services	1,888.47	2,819.18
6XX	Supplies and Materials	8,334.37	9,896.15
7XX	Property and Equipment Acquisition	3,586.90	3,063.26
222X	Educational Media Services		
1XX	Personal Services - Salaries	263,868.11	264,585.02
2XX	Personal Services - Employee Benefits	37,900.66	39,540.00
4XX	Purchased Property Services	6,875.01	6,148.02
5XX	Other Purchased Services	302.93	951.97
6XX	Supplies and Materials	48,910.36	51,354.61
7XX	Property and Equipment Acquisition	14,274.71	16,425.98



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01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	118,897.40	100,776.24
		2XX	Personal Services - Employee Benefits	11,549.96	35,912.42
		3XX	Purchased Professional and Technical Services	19,197.50	19,523.99
		4XX	Purchased Property Services	357.00	422.00
		5XX	Other Purchased Services	70,498.39	97,533.59
		6XX	Supplies and Materials	6,070.95	5,292.78
		810	Dues and Fees	0.00	6,593.88
		8XX	Other Expenditures	5,006.70	0.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	434,134.35	462,758.89
		2XX	Personal Services - Employee Benefits	67,625.88	76,177.60
		3XX	Purchased Professional and Technical Services	0.00	4,607.00
		4XX	Purchased Property Services	500.00	3,761.65
		5XX	Other Purchased Services	27,471.75	36,482.97
		6XX	Supplies and Materials	27,495.26	31,133.45
		7XX	Property and Equipment Acquisition	4,450.00	24,835.00
		810	Dues and Fees	0.00	2,237.52
		8XX	Other Expenditures	1,814.40	0.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	116,032.99	123,963.71
		2XX	Personal Services - Employee Benefits	15,810.33	20,123.81
		3XX	Purchased Professional and Technical Services	6,120.24	6,071.36
		4XX	Purchased Property Services	1,463.50	5,636.20
		5XX	Other Purchased Services	1,766.46	1,801.73
		6XX	Supplies and Materials	5,668.14	5,623.05
		810	Dues and Fees	221.20	109.20
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	569,245.98	604,876.67
		2XX	Personal Services - Employee Benefits	128,785.30	129,171.27
		3XX	Purchased Professional and Technical Services	60,217.21	119,189.37
		4XX	Purchased Property Services	428,140.63	455,482.42
		5XX	Other Purchased Services	76,534.73	74,600.97
		6XX	Supplies and Materials	91,142.67	75,387.60
		7XX	Property and Equipment Acquisition	32,792.00	21,028.28
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	0.00	175,000.00
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	195,000.00	36,563.83
		850	Interest on Debt	0.00	14,903.35



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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
270	Gifted and Talented				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	18,303.12	0.00
		2XX	Personal Services - Employee Benefits	3,959.63	0.00
		5XX	Other Purchased Services	77.37	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	480,503.68	490,312.74
		2XX	Personal Services - Employee Benefits	109,908.62	102,540.35
		3XX	Purchased Professional and Technical Services	26,193.44	34,234.58
		5XX	Other Purchased Services	8,992.33	10,278.87
		6XX	Supplies and Materials	4,720.95	9,564.35
		7XX	Property and Equipment Acquisition	0.00	2,321.69
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	125,202.81	136,566.00
		2XX	Personal Services - Employee Benefits	14,728.86	12,222.64
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	43,906.84	43,734.86
		2XX	Personal Services - Employee Benefits	5,409.62	4,924.84
310	Agriculture				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	89,856.57	0.00
		2XX	Personal Services - Employee Benefits	13,014.03	0.00
		4XX	Purchased Property Services	843.09	0.00
		5XX	Other Purchased Services	417.80	0.00
		6XX	Supplies and Materials	7,785.09	0.00
330	Health Occupations				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	16,885.67	0.00
		2XX	Personal Services - Employee Benefits	77.69	0.00
		6XX	Supplies and Materials	534.51	0.00
340	Family & Consumer Sciences				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	118,552.54	0.00
		2XX	Personal Services - Employee Benefits	15,730.32	0.00
		4XX	Purchased Property Services	338.48	0.00
		6XX	Supplies and Materials	10,994.52	0.00



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01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
350	Technology Education/Industrial Arts				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	58,658.50	0.00
		2XX	Personal Services - Employee Benefits	8,639.32	0.00
		4XX	Purchased Property Services	300.00	0.00
		6XX	Supplies and Materials	2,449.21	0.00
360	Business/Marketing				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	248,201.11	0.00
		2XX	Personal Services - Employee Benefits	36,565.11	0.00
		4XX	Purchased Property Services	3,102.04	0.00
		5XX	Other Purchased Services	1,101.87	0.00
		6XX	Supplies and Materials	14,794.30	0.00
		7XX	Property and Equipment Acquisition	14,792.43	0.00
380	Trades & Industry				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	119,806.07	0.00
		2XX	Personal Services - Employee Benefits	18,011.36	0.00
		4XX	Purchased Property Services	1,691.42	0.00
		6XX	Supplies and Materials	9,684.74	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	648,120.47
		2XX	Personal Services - Employee Benefits	0.00	93,527.47
		3XX	Purchased Professional and Technical Services	0.00	40,263.00
		4XX	Purchased Property Services	0.00	8,239.20
		5XX	Other Purchased Services	0.00	3,860.74
		6XX	Supplies and Materials	0.00	47,026.04
		7XX	Property and Equipment Acquisition	0.00	29,340.83
3XX	Undistributed Vocational Education Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	25,824.60	0.00
		2XX	Personal Services - Employee Benefits	152.56	0.00
		3XX	Purchased Professional and Technical Services	54.39	0.00
		4XX	Purchased Property Services	100.00	0.00
		5XX	Other Purchased Services	2,300.02	0.00
		6XX	Supplies and Materials	1,726.25	0.00
		7XX	Property and Equipment Acquisition	11,846.79	0.00



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01 - General Fund

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

PRC Program Function Object	2002 Value	2003 Value
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
1XX Personal Services - Salaries	58,582.26	78,900.30
2XX Personal Services - Employee Benefits	655.29	725.78
5XX Other Purchased Services	39,054.53	52,668.12
6XX Supplies and Materials	6,000.00	9,000.00
810 Dues and Fees	7,500.00	8,340.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
1XX Personal Services - Salaries	219,333.57	240,865.53
2XX Personal Services - Employee Benefits	3,464.89	7,026.95
4XX Purchased Property Services	4,813.25	22,444.48
5XX Other Purchased Services	140,771.10	129,579.48
6XX Supplies and Materials	40,853.39	50,203.83
810 Dues and Fees	0.00	4,110.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	11,624,498.46	12,340,678.05

Schedule of Changes Worksheet

Beginning Fund Balance	1,247,395.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,406,798.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,340,678.05	(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)	1,313,516.13	(5)



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10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	591,484.32	486,020.04
1190	Penalties and Interest on Taxes	4,213.42	5,553.75
1410	Individual Transportation Fees	7,202.35	5,837.83
1510	Interest Earnings	6,526.64	3,725.40
1900	Other Revenue from Local Sources	0.00	246.50
2220	County On-Schedule Trans Reimb	146,879.99	145,233.77
3210	State On-Schedule Trans Reimb	145,978.10	145,616.01
3440	State HB20/SB417 Prop Tax Reimb	6,214.32	5,483.24
3444	State School Block Grant	95,234.43	92,813.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,003,733.57	890,529.86

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	9,109.01	10,976.34
2XX	Personal Services - Employee Benefits	915.82	802.82
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	24,192.65	25,005.23
2XX	Personal Services - Employee Benefits	2,369.71	2,450.66
25XX	Support Services - Business		
1XX	Personal Services - Salaries	12,303.36	12,906.94
2XX	Personal Services - Employee Benefits	1,490.48	1,602.60
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	81,687.86	82,568.41
2XX	Personal Services - Employee Benefits	22,015.37	22,522.73
3XX	Purchased Professional and Technical Services	4,671.30	3,232.36
4XX	Purchased Property Services	23,700.49	22,894.22
5XX	Other Purchased Services	640,495.90	655,126.49
6XX	Supplies and Materials	6,714.14	6,974.14
7XX	Property and Equipment Acquisition	175,662.51	2,352.00
280	Special Education - Local and State		
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	3,086.77	3,871.27
2XX	Personal Services - Employee Benefits	257.60	459.76
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	22,331.93	34,098.42
2XX	Personal Services - Employee Benefits	5,685.35	10,294.64



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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	65.00
4XX Purchased Property Services	2,612.99	3,043.13
5XX Other Purchased Services	4,742.55	8,350.83
6XX Supplies and Materials	2,915.59	3,172.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>1,046,961.38</u>	<u>912,770.72</u>

Schedule of Changes Worksheet

Beginning Fund Balance	301,377.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	890,529.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	912,770.72	(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)	279,136.94	(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	41,022.43	44,073.90
1190 Penalties and Interest on Taxes	346.37	419.60
1510 Interest Earnings	6,074.34	3,012.01
1900 Other Revenue from Local Sources	0.00	8,705.83
3440 State HB20/SB417 Prop Tax Reimb	517.61	375.52
3444 State School Block Grant	7,963.96	7,761.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	55,924.71	64,348.36

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	85,000.00	50,776.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	85,000.00	50,776.00

Schedule of Changes Worksheet

Beginning Fund Balance	218,214.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	64,348.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	50,776.00	(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)	231,786.73	(5)



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12 - School Food Services Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	5,827.97	3,115.89
1611 National School Lunch Program	258,448.82	267,448.11
1612 School Breakfast Program	3,901.35	595.35
1632 Daily Adult Sales	8,542.60	7,973.40
1634 Daily Ala Carte Sales	189,306.13	193,278.31
1900 Other Revenue from Local Sources	3,084.98	10,361.49
3220 State Food Services Match	4,664.04	0.00
4550 Federal Child Nutrition	362,635.92	359,479.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	836,411.81	842,252.53

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	356,587.51	382,569.21
2XX Personal Services - Employee Benefits	80,610.93	88,257.32
3XX Purchased Professional and Technical Services	110.00	77.00
4XX Purchased Property Services	3,459.89	3,689.10
5XX Other Purchased Services	5,438.86	2,373.49
6XX Supplies and Materials	363,470.42	356,134.35
7XX Property and Equipment Acquisition	0.00	169.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	809,677.61	833,269.47



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12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance					177,325.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					842,252.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					833,269.47	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					186,308.67	(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	10,977.83	15,647.63
1190 Penalties and Interest on Taxes	14.17	66.01
1510 Interest Earnings	196.71	67.97
3440 State HB20/SB417 Prop Tax Reimb	0.00	44.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	11,188.71	15,825.75

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	15,400.00	14,660.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	15,400.00	14,660.00

Schedule of Changes Worksheet

Beginning Fund Balance	1,036.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,825.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,660.00	(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)	2,202.64	(5)



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14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	12,258.84	5,765.77
2240 County Retirement Distribution	1,393,268.08	1,508,705.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,405,526.92	1,514,471.67

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	894,235.18	938,905.78
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	72,407.64	70,715.56
222X Educational Media Services		
2XX Personal Services - Employee Benefits	38,688.69	38,837.75
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	18,241.07	16,640.20
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	68,834.53	73,173.69
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	18,034.13	19,179.53
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	82,001.03	87,228.14
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	11,946.93	13,124.87
270 Gifted and Talented		
1XXX Instruction		
2XX Personal Services - Employee Benefits	33.43	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	69,418.59	68,883.49
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	18,689.25	15,762.27
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	7,047.28	6,960.36
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3,170.33	3,429.59



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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
3XX Undistributed Vocational Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,736.87	0.00
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	11,107.36	12,107.95
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	30,275.92	33,143.94
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	49,293.91	51,920.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,397,162.14	1,450,013.44

Schedule of Changes Worksheet

Beginning Fund Balance	520,930.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,514,471.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,450,013.44	(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)	585,388.63	(5)



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15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
223 Gifted/Talented Donations	
1920 Contributions/Donations from Private Sources	4,828.25
228 Vo Ed All Career & Tech Ed Programs	
3290 State - Other State Grants	27,578.95
235 FHS Academic Enrichment	
1920 Contributions/Donations from Private Sources	4,500.00
238 Vo Ed Carl D Perkins-Basic	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	127,558.00
240 Job Coach	
1900 Other Revenue from Local Sources	1,998.40
241 C.R.I.S.S.	
1510 Interest Earnings	4,611.90
1900 Other Revenue from Local Sources	951.00
241 Subtotal	5,562.90
243 National Science Foundation	
1920 Contributions/Donations from Private Sources	500.00
244 Aggregate Reimbursement	
1510 Interest Earnings	15,549.57
1900 Other Revenue from Local Sources	1,736.85
244 Subtotal	17,286.42
247 Gifted & Talented	
3600 State Gifted & Talented Reimbursement	1,558.51
248 JROTC	
4100 Federal Miscellaneous Grants - Direct from Feds	42,478.96
249 Rawson Stadium Donations	
1510 Interest Earnings	28.90
1920 Contributions/Donations from Private Sources	44,181.87
249 Subtotal	44,210.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	278,061.16

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

PRC Program Function Object	2003 Value
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15 - Miscellaneous Programs Fund

223 Gifted/Talented Donations

1XX	Regular Education Programs - Elementary/Secondary	
1XXX	Instruction	
2XX	Personal Services - Employee Benefits	19.76
3XX	Purchased Professional and Technical Services	4,141.30
6XX	Supplies and Materials	1,514.78
		<hr/>
	223 Subtotal	5,675.84

228 Vo Ed All Career & Tech Ed Programs

391	State Career & Technical Ed Entitlement - Agriculture	
1XXX	Instruction	
6XX	Supplies and Materials	7,058.13
393	State Career & Technical Ed Entitlement - Health Occupati	
1XXX	Instruction	
6XX	Supplies and Materials	437.44
394	State Career & Technical Ed Entitlement - Family & Cons	
1XXX	Instruction	
6XX	Supplies and Materials	4,572.29
395	State Career & Technical Ed Entitlement - Technology Ed/	
1XXX	Instruction	
6XX	Supplies and Materials	4,432.86
396	State Career & Technical Ed Entitlement - Office Occupati	
1XXX	Instruction	
6XX	Supplies and Materials	8,197.35
397	State Career & Technical Ed Entitlement - Trades & Indust	
1XXX	Instruction	
6XX	Supplies and Materials	1,137.00
		<hr/>
	228 Subtotal	25,835.07

235 FHS Academic Enrichment

1XX	Regular Education Programs - Elementary/Secondary	
1XXX	Instruction	
6XX	Supplies and Materials	4,507.07
710	School Sponsored Extracurricular Activities	
34XX	Extracurricular - Activities	
5XX	Other Purchased Services	2,500.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
235 Subtotal	7,007.07
238 Vo Ed Carl D Perkins-Basic	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
1XX Personal Services - Salaries	8,202.97
2XX Personal Services - Employee Benefits	17.00
3XX Purchased Professional and Technical Services	8,464.01
4XX Purchased Property Services	10,513.88
6XX Supplies and Materials	82,798.87
221X Improvement of Instruction Services	
2XX Personal Services - Employee Benefits	27.97
5XX Other Purchased Services	13,199.31
27XX Student Transportation Services	
2XX Personal Services - Employee Benefits	19.55
5XX Other Purchased Services	1,385.44
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	2,929.00
238 Subtotal	127,558.00
240 Job Coach	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	1,314.62
2XX Personal Services - Employee Benefits	56.74
240 Subtotal	1,371.36
241 C.R.I.S.S.	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
2XX Personal Services - Employee Benefits	5,136.00
3XX Purchased Professional and Technical Services	25.00
810 Dues and Fees	20,000.00
241 Subtotal	25,161.00



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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
243 National Science Foundation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
8XX Other Expenditures	866.79
244 Aggregate Reimbursement	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	814.65
5XX Other Purchased Services	1,811.00
25XX Support Services - Business	
3XX Purchased Professional and Technical Services	552.50
4XX Purchased Property Services	902.00
5XX Other Purchased Services	558.00
6XX Supplies and Materials	8,161.29
7XX Property and Equipment Acquisition	20,113.65
910 Food Services	
31XX Food Services	
4XX Purchased Property Services	310.35
5XX Other Purchased Services	481.12
	33,704.56
244 Subtotal	
247 Gifted & Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	727.50
2XX Personal Services - Employee Benefits	0.21
5XX Other Purchased Services	295.80
6XX Supplies and Materials	535.00
	1,558.51
247 Subtotal	
248 JROTC	
470 Federal Miscellaneous Grants from other State Agencies	
1XXX Instruction	
1XX Personal Services - Salaries	42,478.96

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

0.00 271,217.16



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					1,389,820.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					278,061.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					271,217.16	(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)					1,396,664.24	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
223 Gifted/Talented Donations	4,828.25	5675.84	-847.59
228 Vo Ed All Career & Tech Ed Programs	27,578.95	25835.07	1743.88
235 FHS Academic Enrichment	4,500.00	7007.07	-2507.07
238 Vo Ed Carl D Perkins-Basic	127,558.00	127558.00	.00
239 STW-other	0.00	0.00	.00
240 Job Coach	1,998.40	1371.36	627.04
241 C.R.I.S.S.	5,562.90	25161.00	-19598.10
243 National Science Foundation	500.00	866.79	-366.79
244 Aggregate Reimbursement	17,286.42	33704.56	-16418.14
247 Gifted & Talented	1,558.51	1558.51	.00
248 JROTC	42,478.96	42478.96	.00
249 Rawson Stadium Donations	44,210.77	0.00	44210.77
Total	<u>278,061.16</u>	<u>271,217.16</u>	<u>6,844.00</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	46,783.94	64,335.18
1190 Penalties and Interest on Taxes	514.20	621.38
1510 Interest Earnings	1,179.99	481.39
3440 State HB20/SB417 Prop Tax Reimb	928.47	700.84
3444 State School Block Grant	12,101.24	11,793.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	61,507.84	77,932.38

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	52,845.92	54,036.58
2XX Personal Services - Employee Benefits	2,069.71	5,333.99
3XX Purchased Professional and Technical Services	0.00	2,588.34
4XX Purchased Property Services	431.24	0.00
6XX Supplies and Materials	6,138.79	2,946.62
7XX Property and Equipment Acquisition	2,499.52	7,100.74
24XX Support Services - School Administration		
1XX Personal Services - Salaries	4,943.79	5,091.32
2XX Personal Services - Employee Benefits	37.10	438.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	68,966.07	77,535.65



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17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance						30,872.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						77,932.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						77,535.65	(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)						31,269.47	(5)



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18 - Traffic Education Fund

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

PRC Revenue	2002 Value	2003 Value
1311 Driver's Education Fees	90,145.00	115,500.00
1510 Interest Earnings	5,857.72	2,872.98
3260 State Driver's Education Reimbursement	33,904.74	37,933.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	129,907.46	156,306.75

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	91,127.66	93,377.96
2XX Personal Services - Employee Benefits	10,442.98	10,433.89
4XX Purchased Property Services	3,876.66	4,217.19
5XX Other Purchased Services	2,519.45	2,589.54
6XX Supplies and Materials	7,269.62	7,782.41
7XX Property and Equipment Acquisition	19,285.00	9,997.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	134,521.37	128,397.99



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18 - Traffic Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance					229,510.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					156,306.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					128,397.99	(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)					257,418.94	(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	264.22	33.82
1910 Rentals	17,554.35	18,256.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>17,818.57</u>	<u>18,289.82</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		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	21,139.73	19,347.60
2XX Personal Services - Employee Benefits	267.35	306.77
3XX Purchased Professional and Technical Services	625.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>22,032.08</u>	<u>19,654.37</u>

Schedule of Changes Worksheet

Beginning Fund Balance					3,432.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					18,289.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					19,654.37	(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)					2,067.72	(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	1.74	0.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1.74	0.86

Schedule of Changes Worksheet

Beginning Fund Balance	55.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.86	(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)	56.64	(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	1,989.84	792.67
3281	State Technology Aid	2,582.55	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,572.39	792.67

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		
3XX	Purchased Professional and Technical Services	20,902.24	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		20,902.24	0.00

Schedule of Changes Worksheet

Beginning Fund Balance		52,034.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		792.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		52,827.10	(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	329.74
3282 State Flexibility Fund Allocation	0.00	49,761.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	50,091.17

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	50,091.17	(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)	50,091.17	(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	398,280.33	416,924.79
1190	Penalties and Interest on Taxes	3,180.46	4,373.81
1510	Interest Earnings	9,291.98	4,880.73
3440	State HB20/SB417 Prop Tax Reimb	5,799.47	5,394.44
3444	State School Block Grant	73,163.78	71,303.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>489,716.02</u>	<u>502,877.54</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	20,624.31	17,703.79
	840 Principal On Debt	395,000.00	410,000.00
	850 Interest on Debt	79,160.00	65,335.00
	860 Agent Fees/Issuance Costs	125.00	125.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>494,909.31</u>	<u>493,163.79</u>



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50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance						182,964.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						502,877.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						493,163.79	(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)						192,678.70	(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	1,871.62	1,185.59
1900	Other Revenue from Local Sources	17,223.11	203,879.92
1920	Contributions/Donations from Private Sources	20,000.00	10,000.00
5400	Proceeds from Long-Term Liabilities	365,735.88	643,744.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>404,830.61</u>	<u>858,809.70</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	6XX Supplies and Materials	1,781.97	7,318.00
4XXX	Facilities Acquisition and Construction Services		
	7XX Property and Equipment Acquisition	365,735.88	894,673.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>367,517.85</u>	<u>901,991.90</u>

Schedule of Changes Worksheet

Beginning Fund Balance				87,618.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				858,809.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				901,991.90	(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)				44,436.34	(5)



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61 - Building Reserve Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	829,259.11	822,097.69
1190	Penalties and Interest on Taxes	4,998.46	6,824.23
1510	Interest Earnings	16,883.74	15,210.19
1900	Other Revenue from Local Sources	4,896.42	3,763.00
3440	State HB20/SB417 Prop Tax Reimb	6,798.70	5,267.62
3444	State School Block Grant	101,196.48	98,623.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>964,032.91</u>	<u>951,786.53</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		
26XX	Operation and Maintenance of Plant Services		
3XX	Purchased Professional and Technical Services	16,029.28	0.00
4XX	Purchased Property Services	35,497.25	46,352.92
5XX	Other Purchased Services	214.23	7,868.89
6XX	Supplies and Materials	6,574.59	11,344.47
7XX	Property and Equipment Acquisition	266,702.90	194,976.64
4XXX	Facilities Acquisition and Construction Services		
3XX	Purchased Professional and Technical Services	28,221.63	90,957.87
7XX	Property and Equipment Acquisition	246,249.24	23,675.08
910	Food Services		
31XX	Food Services		
7XX	Property and Equipment Acquisition	0.00	15,601.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>599,489.12</u>	<u>390,777.67</u>



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61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance					996,010.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					951,786.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					390,777.67	(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)					1,557,019.48	(5)



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81 - Endowment Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	587.84	344.39
1920 Contributions/Donations from Private Sources	1,200.00	3,795.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,787.84	4,139.51

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		
870 Student Scholarships	1,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,000.00	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	18,437.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,139.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
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)	22,577.14	(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
1700 Student Extracurricular Activity Receipts	807,254.01	0.00
1XXX Revenues from Student Activities	0.00	791,912.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	807,254.01	791,912.94

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	778,240.59	814,057.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	778,240.59	814,057.50

Schedule of Changes Worksheet

Beginning Fund Balance	514,544.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	791,912.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	814,057.50	(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)	492,400.38	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	323,009.62	342,769.15
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	611,985.12	1,093,348.98
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	302,350.00
b. Related Services Block Grant Entitlement	100775.00
c. Total Entitlements Subject to Reversion	403,125.00

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)]	536,156.25
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	846,700.92
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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



Trustees' Financial Summary

FY2002-03

Submit ID: 0311-972685

15 Flathead County 0311 Flathead H S

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	490,312.74	0.00	0.00	0.00
280	1XXX	2XX	102,540.35	0.00	0.00	0.00
280	1XXX	3XX	34,234.58	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	10,278.87	0.00	0.00	0.00
280	1XXX	6XX	9,564.35	0.00	0.00	0.00
280	1XXX	7XX	2,321.69	0.00	0.00	0.00
280	21XX	1XX	136,566.00	0.00	0.00	0.00
280	21XX	2XX	12,222.64	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	43,734.86	0.00	0.00	0.00
280	24XX	2XX	4,924.84	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			846,700.92	0.00	0.00	0.00 846,700.92



Trustees' Financial Summary

FY2002-03

Submit ID: 0311-972685

15 Flathead County

0311 Flathead H S

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.