



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

**15 Flathead County  
0312 Columbia Falls 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** Susan Fleming

Phone #: (406) 892-6550

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

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

**Chair, Board of Trustees** Jill Rocksund

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

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

**County Superintendent** Donna Maddux

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

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

## Software

Accounting Package: Computer Software Associates

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.**



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

15 Flathead County

0312 Columbia Falls Elem

PRC	Title	Project Type	Project Number	CFDA #
010	Coca Cola Agreement	LOCAL		
012	Title I, Part A, Accountability	FEDERAL	1503121502	84.348A
013	E Rate Reimbursement	LOCAL		
016	MedicAid Reim	LOCAL		
020	Kids on the Block	LOCAL		
022	Tracy Donation	LOCAL		
023	Mentor Program	LOCAL		
024	Don K. Chev Youth Fund	LOCAL		
026	Elem Ruder Endowment - Ruder Elem	LOCAL		
027	Elem Ruder Endowment - Glacier Gateway	LOCAL		
028	Elem Ruder Endowment - Canyon Elem	LOCAL		
029	Elem Ruder Endowment - Jr High	LOCAL		
034	Glacier Gateway Library Endowment	LOCAL		
035	Ruder Elem Library Endowment	LOCAL		
036	Canyon Elem Library Endowment	LOCAL		
037	Jr High Library Endowment	LOCAL		
051	Federal Indirect Costs	LOCAL		
052	Title VI -Innov Ed Prog Strat	FEDERAL	15.0312.3902	84.298
062	IDEA-B	FEDERAL	15.0312.27702ALL	84.027A
070	District 800 Monies	LOCAL		
102	IDEA-Preschool Section 619	FEDERAL	15.0312.7902ALLO	84.173A
112	Title II Eisenhower Math/Sci	FEDERAL	15.0312.152	84.168
132	Class Size Reduction	FEDERAL	15.0312.6202	84.340
143	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1503121602	84.367
152	Title IV Drug Free Schools	FEDERAL	15.0312.1602	84.1846
162	IDEA-B	FEDERAL	15.0312.6502	84.027A
163	Title I, Part A, Accountability	FEDERAL	1503121603	84.348A
200	FY03 Severe Communications	LOCAL		
210	FY03 Severe Communications Programs	LOCAL		
220	FY03 Swan River Agreement	LOCAL		
223	FY03 Interlocal Agmt	LOCAL		
313	Title I, Part A, Improving Basic Programs	FEDERAL	1503133103	84.010A
393	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	1503123903	84.358
603	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1503126003	84.367
773	IDEA, Part B, Children w/Disabilities	FEDERAL	1503127703	84.027
793	IDEA-Preschool Section 619	FEDERAL	1503127903	84.173A
805	Bond Monies	LOCAL		
893	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	1503129903	84.358



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

15 Flathead County

0312 Columbia Falls Elem

ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	829,296.04	109,802.67	201,116.70	
02	Taxes Receivable - Real and Personal (120-149)	182,407.26	18,358.89	4,404.65	
03	Taxes Receivable - Protested (150-159)	195.07	20.58	4.99	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	3.35	5,514.60		
07	Inventories (220 & 230)	23,564.20			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>1,035,465.92</b>	<b>133,696.74</b>	<b>205,526.34</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	87,674.23	9,175.06		
25	Deferred Revenue (680)	182,602.33	18,379.47	4,409.64	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>270,276.56</b>	<b>27,554.53</b>	<b>4,409.64</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	109,402.05	5,194.03		
48	Fund Balance for Budget (961-970)	655,787.31	100,948.18	201,116.70	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>765,189.36</b>	<b>106,142.21</b>	<b>201,116.70</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,035,465.92</b>	<b>133,696.74</b>	<b>205,526.34</b>	

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FY2002-03

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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	291.21	385,418.47	84,545.06	
02	Taxes Receivable - Real and Personal (120-149)	5,952.19			
03	Taxes Receivable - Protested (150-159)	6.46			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			39,110.59	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>6,249.86</b>	<b>385,418.47</b>	<b>123,655.65</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			66.15	
24	Other Current Liabilities (621-679)		11,019.46	8,093.69	
25	Deferred Revenue (680)	5,958.65		15,626.82	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>5,958.65</b>	<b>11,019.46</b>	<b>23,786.66</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			10,347.95	
48	Fund Balance for Budget (961-970)	291.21	374,399.01	89,521.04	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>291.21</b>	<b>374,399.01</b>	<b>99,868.99</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>6,249.86</b>	<b>385,418.47</b>	<b>123,655.65</b>	

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FY2002-03

Submit ID: 0312-4719444

**15 Flathead County**  
**0312 Columbia Falls Elem**

ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			9,946.86	55,890.28
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>9,946.86</b>	<b>55,890.28</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				478.42
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				<b>478.42</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			9,946.86	55,411.86
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>9,946.86</b>	<b>55,411.86</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>9,946.86</b>	<b>55,890.28</b>

# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

## 15 Flathead County 0312 Columbia Falls Elem

ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			189,422.55	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			189,422.55	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			189,422.55	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			189,422.55	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			189,422.55	

# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

**15 Flathead County**  
**0312 Columbia Falls Elem**

ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	54,215.20	10,781.23	129,987.91	
02	Taxes Receivable - Real and Personal (120-149)			75,873.78	
03	Taxes Receivable - Protested (150-159)			82.11	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>54,215.20</b>	<b>10,781.23</b>	<b>205,943.80</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	142.89			
25	Deferred Revenue (680)			75,955.89	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>142.89</b>		<b>75,955.89</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	54,072.31	10,781.23	129,987.91	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>54,072.31</b>	<b>10,781.23</b>	<b>129,987.91</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>54,215.20</b>	<b>10,781.23</b>	<b>205,943.80</b>	

# Trustees' Financial Summary

FY2002-03

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**0312 Columbia Falls Elem**

ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,111,419.15	280,211.98		
02	Taxes Receivable - Real and Personal (120-149)		478.24		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,111,419.15	280,690.22		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		478.24		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>		478.24		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	560.00			
48	Fund Balance for Budget (961-970)	1,110,859.15	280,211.98		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,111,419.15	280,211.98		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,111,419.15	280,690.22		

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FY2002-03

Submit ID: 0312-4719444

**15 Flathead County**  
**0312 Columbia Falls Elem**

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



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

15 Flathead County

0312 Columbia Falls Elem

ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,472,603.74	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			1,472,603.74	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			304,600.00	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>			304,600.00	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)			1,168,003.74	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			1,168,003.74	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			1,472,603.74	

# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

## 15 Flathead County 0312 Columbia Falls Elem

ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	100,891.07	30,914.18		1,757.29
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>100,891.07</b>	<b>30,914.18</b>		<b>1,757.29</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		6,238.24		
25	Deferred Revenue (680)		11,595.00		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>		<b>17,833.24</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				528.74
38	Reserve for Endowments (954)	82,690.58			
48	Fund Balance for Budget (961-970)	18,200.49	13,080.94		1,228.55
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>100,891.07</b>	<b>13,080.94</b>		<b>1,757.29</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>100,891.07</b>	<b>30,914.18</b>		<b>1,757.29</b>



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FY2002-03

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15 Flathead County

0312 Columbia Falls Elem

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



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

15 Flathead County

0312 Columbia Falls Elem

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

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FY2002-03

Submit ID: 0312-4719444

15 Flathead County  
0312 Columbia Falls Elem

ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
10	Land and Land Improvements (311-322)			607,131.54	
11	Buildings and Building Improvements (331 & 332)			15,380,066.06	
12	Machinery and Equipment (341 & 342)			2,499,195.76	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				185,399.77
15	Amounts to be Provided (404-406)				10,915,901.17
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>18,486,393.36</b>	<b>11,101,300.94</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				10,915,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				186,300.94
35	<b>TOTAL LIABILITIES</b>				<b>11,101,300.94</b>
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			18,486,393.36	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>18,486,393.36</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>18,486,393.36</b>	<b>11,101,300.94</b>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

15 Flathead County

0312 Columbia Falls Elem

## 01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	99,315.27	0.00
1111	District Levy - Real Property	1,473,657.89	1,692,370.33
1112	District Levy - Personal Property	59,070.20	42,357.46
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,705.36	0.00
1190	Penalties and Interest on Taxes	14,048.63	12,777.14
1510	Interest Earnings	25,788.32	9,576.61
1900	Other Revenue from Local Sources	4,830.40	13,687.77
3110	Direct State Aid	3,117,894.74	3,094,625.61
3115	State Spec Ed Allowable Cost Pymt to Districts	344,428.38	363,291.62
3120	State Guaranteed Tax Base Aid	1,111,808.25	1,140,113.25
3440	State HB20/SB417 Prop Tax Reimb	56,405.50	50,891.72
3444	State School Block Grant	368,917.10	359,538.26
4800	Federal Revenue in Lieu of Taxes	38.38	0.00
5200	Sale or Compensation for Loss of Assets	0.00	13.40

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

6,677,908.42      6,779,243.17

### 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	3,020,552.50	3,002,819.74
2XX	Personal Services - Employee Benefits	306,651.42	466,807.57
3XX	Purchased Professional and Technical Services	5,170.06	857.06
4XX	Purchased Property Services	4,596.33	664.89
5XX	Other Purchased Services	4,698.20	5,243.66
6XX	Supplies and Materials	86,060.06	97,725.07
7XX	Property and Equipment Acquisition	0.00	4,530.00
810	Dues and Fees	269.00	364.95
21XX	Support Services - Students		
1XX	Personal Services - Salaries	251,064.31	203,042.44
2XX	Personal Services - Employee Benefits	23,580.89	28,195.42
3XX	Purchased Professional and Technical Services	0.00	612.00
5XX	Other Purchased Services	1,216.22	1,483.76
6XX	Supplies and Materials	8,814.28	9,770.83
810	Dues and Fees	106.50	106.50
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	37,142.18	7,244.80
2XX	Personal Services - Employee Benefits	4,832.96	243.28
3XX	Purchased Professional and Technical Services	0.00	329.40
5XX	Other Purchased Services	1,001.87	838.83



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

## 15 Flathead County 0312 Columbia Falls Elem

### 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	221X	Improvement of Instruction Services			
		6XX	Supplies and Materials	89,092.37	79,191.94
		810	Dues and Fees	168.38	384.01
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	190,018.11	200,542.65
		2XX	Personal Services - Employee Benefits	25,451.30	36,983.27
		3XX	Purchased Professional and Technical Services	0.00	16,604.69
		4XX	Purchased Property Services	428.25	2,105.09
		6XX	Supplies and Materials	31,433.43	38,790.09
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	74,390.66	78,090.27
		2XX	Personal Services - Employee Benefits	10,310.39	12,853.24
		3XX	Purchased Professional and Technical Services	12,788.77	10,092.24
		4XX	Purchased Property Services	0.00	105.51
		5XX	Other Purchased Services	28,570.62	24,288.91
		6XX	Supplies and Materials	12,202.01	4,241.08
		7XX	Property and Equipment Acquisition	458.28	0.00
		810	Dues and Fees	19,175.40	13,124.63
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	394,731.82	406,395.52
		2XX	Personal Services - Employee Benefits	40,121.70	53,111.82
		3XX	Purchased Professional and Technical Services	2,035.00	820.70
		4XX	Purchased Property Services	3,090.60	5,610.15
		5XX	Other Purchased Services	18,645.41	14,719.46
		6XX	Supplies and Materials	10,714.89	8,840.01
		810	Dues and Fees	5,392.00	6,659.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	118,967.29	123,193.82
		2XX	Personal Services - Employee Benefits	13,309.58	16,899.59
		3XX	Purchased Professional and Technical Services	7,153.04	2,496.06
		4XX	Purchased Property Services	39,974.89	31,030.25
		5XX	Other Purchased Services	22,460.13	14,191.87
		6XX	Supplies and Materials	16,792.19	34,364.94
		7XX	Property and Equipment Acquisition	15,190.24	0.00
		810	Dues and Fees	579.70	276.96
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	437,708.70	396,081.44
		2XX	Personal Services - Employee Benefits	82,248.20	101,467.12
		3XX	Purchased Professional and Technical Services	69,684.00	19,664.49
		4XX	Purchased Property Services	258,093.65	250,052.97
		5XX	Other Purchased Services	29,750.04	36,287.46



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

## 15 Flathead County 0312 Columbia Falls Elem

### 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	26XX	Operation and Maintenance of Plant Services			
		6XX	Supplies and Materials	83,015.50	83,093.26
		7XX	Property and Equipment Acquisition	0.00	17,171.00
		810	Dues and Fees	154.00	33.40
		8XX	Other Expenditures	20,641.81	19,804.98
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	0.00	40,202.00
270	Gifted and Talented				
	1XXX	Instruction			
		6XX	Supplies and Materials	291.50	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	448,656.50	508,511.10
		2XX	Personal Services - Employee Benefits	55,565.51	85,019.28
		5XX	Other Purchased Services	0.00	820.00
		6XX	Supplies and Materials	2,577.73	1,793.69
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	108,655.75	119,920.55
		2XX	Personal Services - Employee Benefits	16,295.59	22,237.52
		3XX	Purchased Professional and Technical Services	23,823.39	22,961.88
		5XX	Other Purchased Services	0.00	127.39
		6XX	Supplies and Materials	78.12	2,633.48
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	34,029.35	34,868.90
		2XX	Personal Services - Employee Benefits	4,637.11	5,358.88
		4XX	Purchased Property Services	100.40	476.73
		5XX	Other Purchased Services	888.90	1,167.97
		6XX	Supplies and Materials	275.32	1,299.23
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	688.89	745.67
		2XX	Personal Services - Employee Benefits	28.94	37.94
		5XX	Other Purchased Services	908.70	12.25
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	2,826.00	2,979.13
		2XX	Personal Services - Employee Benefits	15.56	20.86
		5XX	Other Purchased Services	1,637.00	2,458.15
		6XX	Supplies and Materials	189.07	3.79

# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

## 15 Flathead County 0312 Columbia Falls 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			
		6XX	Supplies and Materials	0.00	87.75
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	6,627.87	6,768.22
		2XX	Personal Services - Employee Benefits	297.22	397.58
		5XX	Other Purchased Services	1,098.32	1,161.65
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	3,617.28	3,859.81
		2XX	Personal Services - Employee Benefits	19.90	26.23
		3XX	Purchased Professional and Technical Services	0.00	1,602.34
		5XX	Other Purchased Services	0.00	220.12
		6XX	Supplies and Materials	0.00	209.90
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	3,259.39	3,583.73
		2XX	Personal Services - Employee Benefits	145.33	207.88
		5XX	Other Purchased Services	827.80	881.01
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	42,295.87	46,947.29
		2XX	Personal Services - Employee Benefits	232.78	321.81
		3XX	Purchased Professional and Technical Services	444.22	140.95
		4XX	Purchased Property Services	0.00	668.59
		5XX	Other Purchased Services	842.61	450.87
		6XX	Supplies and Materials	1,914.25	6,850.27
		810	Dues and Fees	270.00	264.16
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	5,815.20	14,704.69
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>6,710,576.50</u>	<u>6,933,555.33</u>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

15 Flathead County

0312 Columbia Falls Elem

## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					950,738.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,779,243.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,933,555.33	(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	109,402.05	Less Last Year	140,638.95	(4b)	-31,236.90	
					-31,236.90	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					765,189.36	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

15 Flathead County

0312 Columbia Falls Elem

## 10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	678.36	175,778.41
1111	District Levy - Real Property	136,458.91	0.00
1112	District Levy - Personal Property	6,449.46	5,223.51
1190	Penalties and Interest on Taxes	880.64	1,019.89
1510	Interest Earnings	1,641.57	705.84
1900	Other Revenue from Local Sources	0.00	967.83
2220	County On-Schedule Trans Reimb	90,116.19	86,497.58
3210	State On-Schedule Trans Reimb	90,116.19	86,497.58
3440	State HB20/SB417 Prop Tax Reimb	7,261.28	6,518.01
3444	State School Block Grant	17,248.49	16,809.99
4800	Federal Revenue in Lieu of Taxes	3.36	0.00
6100	Material Prior Period Revenue Adjustments	-38.59	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>350,815.86</u>	<u>380,018.64</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	4,315.94	4,659.27
2XX	Personal Services - Employee Benefits	391.22	442.47
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	25,788.88	29,547.83
2XX	Personal Services - Employee Benefits	2,882.16	4,025.43
25XX	Support Services - Business		
1XX	Personal Services - Salaries	3,734.48	3,825.57
2XX	Personal Services - Employee Benefits	481.06	540.11
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	192,788.86	199,628.34
2XX	Personal Services - Employee Benefits	29,344.10	35,850.19
3XX	Purchased Professional and Technical Services	1,193.27	1,465.74
4XX	Purchased Property Services	20,897.24	10,494.23
5XX	Other Purchased Services	23,301.28	24,808.06
6XX	Supplies and Materials	28,468.65	43,220.11
810	Dues and Fees	263.14	60.97
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	12,551.72	13,377.13
2XX	Personal Services - Employee Benefits	563.57	841.20
4XX	Purchased Property Services	189.92	699.50



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

15 Flathead County

0312 Columbia Falls Elem

## 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		
6XX Supplies and Materials	2,627.46	3,295.49
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	349,782.95	376,781.64

### Schedule of Changes Worksheet

Beginning Fund Balance	97,711.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	380,018.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	376,781.64	(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                      5,194.03    Less Last Year                      0.00                      (4b)                      5,194.03		
	5,194.03	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	106,142.21	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

15 Flathead County

0312 Columbia Falls Elem

## 11 - Bus Depreciation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	2.11	0.00
1111	District Levy - Real Property	1,524.02	40,862.07
1112	District Levy - Personal Property	691.59	163.83
1190	Penalties and Interest on Taxes	443.56	290.95
1510	Interest Earnings	6,706.02	2,879.83
1900	Other Revenue from Local Sources	0.00	229.88
3440	State HB20/SB417 Prop Tax Reimb	1,959.17	1,489.94
3444	State School Block Grant	13,397.36	13,056.76
4800	Federal Revenue in Lieu of Taxes	0.16	0.00
6100	Material Prior Period Revenue Adjustments	-41.62	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>24,682.37</u>	<u>58,973.26</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		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	0.00	120,136.44
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>0.00</u>	<u>120,136.44</u>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

15 Flathead County

0312 Columbia Falls Elem

## 11 - Bus Depreciation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					262,279.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					58,973.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					120,136.44	(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)					201,116.70	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

15 Flathead County

0312 Columbia Falls Elem

## 13 - Tuition Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	256.58	0.00
1111	District Levy - Real Property	52,021.18	55,039.19
1112	District Levy - Personal Property	2,887.63	2,346.20
1190	Penalties and Interest on Taxes	322.90	358.74
1510	Interest Earnings	134.06	92.93
1900	Other Revenue from Local Sources	0.00	302.91
3440	State HB20/SB417 Prop Tax Reimb	1,070.80	798.80
3444	State School Block Grant	5,853.28	5,704.47
4800	Federal Revenue in Lieu of Taxes	1.46	0.00
6100	Material Prior Period Revenue Adjustments	-11.10	0.00

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

62,536.79      64,643.24

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

PRC Program Function Object		2002 Value	2003 Value
280	Special Education - Local and State		
	1XXX Instruction		
	5XX Other Purchased Services	61,110.00	66,120.00

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

61,110.00      66,120.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

15 Flathead County

0312 Columbia Falls Elem

## 13 - Tuition Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					1,767.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					64,643.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					66,120.00	(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)					291.21	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

15 Flathead County

0312 Columbia Falls Elem

## 14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	8,861.26	5,288.12
2240	County Retirement Distribution	922,281.13	927,106.96
5700	Resources Transferred from Other School Districts or Cooperatives	0.00	1,947.93
5710	Special Education Resources Transferred from Other School Districts or Coope	0.00	1,645.96
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>931,142.39</u>	<u>935,988.97</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	452,805.41	445,380.92
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	36,307.93	27,292.68
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	5,371.36	5,524.79
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	27,545.61	29,370.31
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	11,382.24	12,128.35
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	60,814.04	65,349.09
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	17,744.65	18,084.50
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	68,727.98	55,366.02
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	27,928.89	25,934.91
4XXX	Facilities Acquisition and Construction Services		
	2XX Personal Services - Employee Benefits	82.52	0.00
277	Federal Individuals with Disabilities Education Act (IDEA)		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	18,761.42	0.00
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	10,777.83	0.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

## 15 Flathead County 0312 Columbia Falls Elem

### 14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
279	Federal Individuals with Disabilities Education Act (IDEA				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	2,644.30	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	65,492.83	95,828.90
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	16,112.96	17,512.48
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	4,921.19	5,222.33
	26XX	Operation and Maintenance of Plant Services			
		2XX	Personal Services - Employee Benefits	0.00	692.11
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	1,914.80	2,044.46
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	408.68	426.73
286	Federal Drug Free Grant (Title IV)				
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	815.08	0.00
288	Federal Eisenhower Professional Development Grant (Titl				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	1,275.39	0.00
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	50,402.30	0.00
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	2,043.18	0.00
299	Miscellaneous OPI and Non-OPI Federal Grants/Loans				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	1,438.93	0.00
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	55,276.37
421	Title I, Part A, Accountability				
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	0.00	2,279.23



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

## 15 Flathead County 0312 Columbia Falls Elem

### 14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	17,226.17
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	0.00	1,091.37
431	Title II, Part D, Educational Technology				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	622.35
433	Title IV, Part A, Safe & Drug-Free Schools & Communities				
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	0.00	883.39
435	Title V, Part A, Innovative Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	730.18
456	IDEA, Part B, Children with Disabilities				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	26,374.69
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	0.00	8,638.20
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	0.00	4,109.80
457	IDEA Preschool				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	2,077.95
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	958.50	859.27
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	523.12	576.10
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	471.36	444.97
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	6,116.66	6,711.88



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

15 Flathead County

0312 Columbia Falls Elem

## 14 - Retirement Fund

### 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	0.01	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	893,789.17	934,060.50

### Schedule of Changes Worksheet

Beginning Fund Balance	372,470.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	935,988.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	934,060.50	(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)	374,399.01	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

**15 Flathead County  
0312 Columbia Falls Elem**

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>010 Coca Cola Agreement</b>	
1510 Interest Earnings	66.40
<b>013 E Rate Reimbursement</b>	
1510 Interest Earnings	123.52
1900 Other Revenue from Local Sources	3,451.22
<b>013 Subtotal</b>	3,574.74
<b>016 Medicaid Reim</b>	
1510 Interest Earnings	140.11
1900 Other Revenue from Local Sources	346.74
3355 Medicaid - Miscellaneous	29,795.27
<b>016 Subtotal</b>	30,282.12
<b>020 Kids on the Block</b>	
1510 Interest Earnings	5.67
<b>022 Tracy Donation</b>	
1510 Interest Earnings	12.00
<b>023 Mentor Program</b>	
1510 Interest Earnings	4.15
<b>024 Don K. Chev Youth Fund</b>	
1510 Interest Earnings	0.46
<b>051 Federal Indirect Costs</b>	
1510 Interest Earnings	321.93
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	1,758.78
<b>051 Subtotal</b>	2,080.71
<b>070 District 800 Monies</b>	
1900 Other Revenue from Local Sources	544.36
<b>112 Title II Eisenhower Math/Sci</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	701.52
<b>132 Class Size Reduction</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	3,449.18
<b>143 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	180,482.29
<b>163 Title I, Part A, Accountability</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	19,238.44
<b>210 FY03 Severe Communications Programs</b>	



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

15 Flathead County

0312 Columbia Falls Elem

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
1320 Tuition from Schl Dists/Counties Within State	50,813.00
1510 Interest Earnings	67.49
5710 Special Education Resources Transferred from Other School Districts or Coope	45,748.81
<b>210 Subtotal</b>	96,629.30
<b>313 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	475,612.77
<b>393 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
4350 Title V, Part A, Innovative Programs	20,253.72
<b>603 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4310 Title II, Part D, Educational Technology	22,278.99
<b>773 IDEA, Part B, Children w/Disabilities</b>	
4560 IDEA, Part B, Children with Disabilities	345,593.86
<b>793 IDEA-Preschool Section 619</b>	
4570 IDEA Preschool	17,358.85
<b>893 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	25,313.27
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,243,482.80

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

PRC Program Function Object	2003 Value
<b>010 Coca Cola Agreement</b>	
720 School Sponsored Athletics	
35XX Extracurricular - Athletics	
6XX Supplies and Materials	3,624.95
<b>016 MedicAid Reim</b>	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	1,787.28
2XX Personal Services - Employee Benefits	12.33
5XX Other Purchased Services	796.00
6XX Supplies and Materials	273.15
21XX Support Services - Students	
3XX Purchased Professional and Techical Services	5,086.32
5XX Other Purchased Services	79.61



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

## 15 Flathead County 0312 Columbia Falls Elem

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
280 Special Education - Local and State	
21XX Support Services - Students	
6XX Supplies and Materials	8,467.49
810 Dues and Fees	708.00
	17,210.18
<b>016 Subtotal</b>	
<b>024 Don K. Chev Youth Fund</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	48.00
<b>112 Title II Eisenhower Math/Sci</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
2XX Personal Services - Employee Benefits	0.98
5XX Other Purchased Services	206.19
6XX Supplies and Materials	494.35
	701.52
<b>112 Subtotal</b>	
<b>132 Class Size Reduction</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
221X Improvement of Instruction Services	
5XX Other Purchased Services	3.78
6XX Supplies and Materials	3,445.40
	3,449.18
<b>132 Subtotal</b>	
<b>143 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	114,550.00
2XX Personal Services - Employee Benefits	25,938.17
5XX Other Purchased Services	2,000.00
6XX Supplies and Materials	1,004.20
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	7,750.16
2XX Personal Services - Employee Benefits	55.66
3XX Purchased Professional and Technical Services	17,348.02
5XX Other Purchased Services	6,708.01



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

## 15 Flathead County 0312 Columbia Falls Elem

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
430 Title II, Part A, Teacher & Principal Training & Recruiting	
221X Improvement of Instruction Services	
6XX Supplies and Materials	2,128.07
810 Dues and Fees	3,000.00
	180,482.29
<b>143 Subtotal</b>	
<b>163 Title I, Part A, Accountability</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communities	
21XX Support Services - Students	
1XX Personal Services - Salaries	5,843.00
2XX Personal Services - Employee Benefits	40.34
3XX Purchased Professional and Technical Services	4,510.00
5XX Other Purchased Services	5,271.77
6XX Supplies and Materials	2,813.85
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	759.48
	19,238.44
<b>163 Subtotal</b>	
<b>210 FY03 Severe Communications Programs</b>	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	71,908.97
2XX Personal Services - Employee Benefits	24,571.53
6XX Supplies and Materials	148.80
	96,629.30
<b>210 Subtotal</b>	
<b>313 Title I, Part A, Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	382,759.06
2XX Personal Services - Employee Benefits	74,655.33
24XX Support Services - School Administration	
1XX Personal Services - Salaries	14,834.61
2XX Personal Services - Employee Benefits	2,044.70
5XX Other Purchased Services	835.97



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

## 15 Flathead County 0312 Columbia Falls Elem

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
421 Title I, Part A, Accountability	
1XXX Instruction	
5XX Other Purchased Services	483.10
	475,612.77
<b>313 Subtotal</b>	
<b>393 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	4,950.00
2XX Personal Services - Employee Benefits	34.15
5XX Other Purchased Services	1,301.85
6XX Supplies and Materials	9,685.37
222X Educational Media Services	
6XX Supplies and Materials	4,282.35
	20,253.72
<b>393 Subtotal</b>	
<b>603 Title II, Part A, Teacher/Principal Train/Recruit</b>	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	4,172.86
2XX Personal Services - Employee Benefits	28.79
5XX Other Purchased Services	997.60
6XX Supplies and Materials	17,079.74
	22,278.99
<b>603 Subtotal</b>	
<b>773 IDEA, Part B, Children w/Disabilities</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	175,218.01
2XX Personal Services - Employee Benefits	23,743.72
5XX Other Purchased Services	155.85
6XX Supplies and Materials	5,566.80
21XX Support Services - Students	
1XX Personal Services - Salaries	66,036.74
2XX Personal Services - Employee Benefits	13,341.09
3XX Purchased Professional and Technical Services	9,620.00
4XX Purchased Property Services	64.85
5XX Other Purchased Services	1,086.45



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

## 15 Flathead County 0312 Columbia Falls Elem

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
456 IDEA, Part B, Children with Disabilities	
21XX Support Services - Students	
6XX Supplies and Materials	3,225.76
24XX Support Services - School Administration	
1XX Personal Services - Salaries	28,176.51
2XX Personal Services - Employee Benefits	5,422.25
5XX Other Purchased Services	2,411.20
6XX Supplies and Materials	232.63
810 Dues and Fees	6,520.00
62XX Resources Transferred to Other School Districts or Cooper	
930 Federal/State Grant Resources Transferred to Other Distric	4,772.00
<b>773 Subtotal</b>	345,593.86
<b>793 IDEA-Preschool Section 619</b>	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	13,873.50
2XX Personal Services - Employee Benefits	2,439.44
5XX Other Purchased Services	411.32
6XX Supplies and Materials	521.59
62XX Resources Transferred to Other School Districts or Cooper	
930 Federal/State Grant Resources Transferred to Other Distric	113.00
<b>793 Subtotal</b>	17,358.85
<b>893 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
221X Improvement of Instruction Services	
5XX Other Purchased Services	11,166.40
6XX Supplies and Materials	13,147.57
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	999.30
<b>893 Subtotal</b>	25,313.27
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      1,227,795.32



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

15 Flathead County

0312 Columbia Falls Elem

## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					92,265.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,243,482.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,227,795.32	(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	10,347.95	Less Last Year	18,431.64	(4b)	-8,083.69	
					-8,083.69	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					99,868.99	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
010 Coca Cola Agreement	66.40	3624.95	-3558.55
012 Title I, Part A, Accountability	0.00	0.00	.00
013 E Rate Reimbursement	3,574.74	0.00	3574.74
016 MedicAid Reim	30,282.12	17210.18	13071.94
020 Kids on the Block	5.67	0.00	5.67
022 Tracy Donation	12.00	0.00	12.00
023 Mentor Program	4.15	0.00	4.15
024 Don K. Chev Youth Fund	0.46	48.00	-47.54
026 Elem Ruder Endowment - Ruder Elem	0.00	0.00	.00
026 Elem Ruder Endowment - Ruder Elem	6,829.92	2703.73	4126.19
027 Elem Ruder Endowment - Glacier Gateway	0.00	0.00	.00
027 Elem Ruder Endowment - Glacier Gateway	664.73	0.00	664.73
028 Elem Ruder Endowment - Canyon Elem	0.00	0.00	.00
028 Elem Ruder Endowment - Canyon Elem	137.67	0.00	137.67
029 Elem Ruder Endowment - Jr High	0.00	0.00	.00
029 Elem Ruder Endowment - Jr High	275.20	21.65	253.55
034 Glacier Gateway Library Endowment	0.00	0.00	.00
034 Glacier Gateway Library Endowment	142.08	0.00	142.08



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

15 Flathead County

0312 Columbia Falls Elem

## 15 - Miscellaneous Programs Fund

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
035 Ruder Elem Library Endowment	0.00	0.00	.00
035 Ruder Elem Library Endowment	147.17	343.61	-196.44
036 Canyon Elem Library Endowment	0.00	0.00	.00
036 Canyon Elem Library Endowment	146.70	0.00	146.70
037 Jr High Library Endowment	0.00	0.00	.00
037 Jr High Library Endowment	191.32	245.75	-54.43
051 Federal Indirect Costs	2,080.71	0.00	2080.71
052 Title VI -Innov Ed Prog Strat	0.00	0.00	.00
062 IDEA-B	0.00	0.00	.00
070 District 800 Monies	544.36	0.00	544.36
102 IDEA-Preschool Section 619	0.00	0.00	.00
112 Title II Eisenhower Math/Sci	701.52	701.52	.00
132 Class Size Reduction	3,449.18	3449.18	.00
143 Title II, Part A, Teacher/Principal Train/Recruit	180,482.29	180482.29	.00
152 Title IV Drug Free Schools	0.00	0.00	.00
162 IDEA-B	0.00	0.00	.00
163 Title I, Part A, Accountability	19,238.44	19238.44	.00
200 FY03 Severe Communications	0.00	0.00	.00
200 FY03 Severe Communications	75,349.27	0.00	75349.27
210 FY03 Severe Communications Programs	96,629.30	96629.30	.00
220 FY03 Swan River Agreement	0.00	0.00	.00
223 FY03 Interlocal Agmt	0.00	0.00	.00
223 FY03 Interlocal Agmt	13,560.65	0.00	13560.65
313 Title I, Part A, Improving Basic Programs	475,612.77	475612.77	.00
393 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	20,253.72	20253.72	.00
603 Title II, Part A, Teacher/Principal Train/Recruit	22,278.99	22278.99	.00
773 IDEA, Part B, Children w/Disabilities	345,593.86	345593.86	.00
793 IDEA-Preschool Section 619	17,358.85	17358.85	.00
805 Bond Monies	0.00	0.00	.00
893 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	25,313.27	25313.27	.00
<b>Total</b>	<b>1,340,927.51</b>	<b>1,231,110.06</b>	<b>109,817.45</b>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

15 Flathead County

0312 Columbia Falls Elem

## 20 - Lease-Rental Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	228.67	147.91
1910	Rentals	485.00	2,976.62
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>713.67</u>	<u>3,124.53</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		
	1XX Personal Services - Salaries	646.44	3,100.00
	2XX Personal Services - Employee Benefits	3.56	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>650.00</u>	<u>3,100.00</u>

## Schedule of Changes Worksheet

Beginning Fund Balance		9,922.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,124.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		3,100.00	(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)		9,946.86	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

15 Flathead County

0312 Columbia Falls Elem

## 21 - Compensated Absence Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	1,286.24	579.96
5300	Operating Transfers from Other Funds	5,815.20	14,704.69
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>7,101.44</u>	<u>15,284.65</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		
	1XX Personal Services - Salaries	377.55	0.00
	2XX Personal Services - Employee Benefits	2.07	0.00
24XX	Support Services - School Administration		
	1XX Personal Services - Salaries	0.00	1,777.59
	2XX Personal Services - Employee Benefits	0.00	103.63
26XX	Operation and Maintenance of Plant Services		
	1XX Personal Services - Salaries	7,202.50	135.43
	2XX Personal Services - Employee Benefits	323.40	93.86
27XX	Student Transportation Services		
	1XX Personal Services - Salaries	335.58	508.59
	2XX Personal Services - Employee Benefits	16.87	29.65
280	Special Education - Local and State		
1XXX	Instruction		
	1XX Personal Services - Salaries	1,394.79	962.19
	2XX Personal Services - Employee Benefits	21.70	29.69
291	Federal Title I Grant - Educationally Deprived/Compensat		
1XXX	Instruction		
	1XX Personal Services - Salaries	535.07	0.00
	2XX Personal Services - Employee Benefits	41.92	0.00
420	Title I, Part A, Improving Basic Programs		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	0.00	7.08
21XX	Support Services - Students		
	1XX Personal Services - Salaries	0.00	218.51
	2XX Personal Services - Employee Benefits	0.00	12.74



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

15 Flathead County

0312 Columbia Falls Elem

## 21 - Compensated Absence Fund

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	10,251.45	3,878.96
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### Schedule of Changes Worksheet

Beginning Fund Balance	44,006.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,284.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,878.96	(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)	55,411.86	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

15 Flathead County  
0312 Columbia Falls Elem

## 26 - Impact Aid Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	5,192.23	2,615.33
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5,192.23	2,615.33

### 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	0.00	8,398.50
2XX Personal Services - Employee Benefits	0.00	861.02
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	9,259.52

## Schedule of Changes Worksheet

Beginning Fund Balance	196,066.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,615.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,259.52	(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)	189,422.55	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

15 Flathead County

0312 Columbia Falls Elem

## 28 - Technology Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	1,533.72	765.89
3281	State Technology Aid	1,534.71	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		3,068.43	765.89

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
222X	Educational Media Services		
	1XX Personal Services - Salaries	0.00	5,478.63
	2XX Personal Services - Employee Benefits	0.00	827.01
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		0.00	6,305.64

## Schedule of Changes Worksheet

Beginning Fund Balance		59,612.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		765.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		6,305.64	(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)		54,072.31	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

## 15 Flathead County 0312 Columbia Falls Elem

### 29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	131.22
3282 State Flexibility Fund Allocation	0.00	44,546.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>0.00</b>	<b>44,677.35</b>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	0.00	29,998.88
2XX Personal Services - Employee Benefits	0.00	3,897.24
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>33,896.12</b>

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44,677.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	33,896.12	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	10,781.23	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

15 Flathead County

0312 Columbia Falls Elem

## 50 - Debt Service Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	3,559.62	0.00
1111	District Levy - Real Property	722,084.46	708,106.04
1112	District Levy - Personal Property	41,070.20	27,164.43
1190	Penalties and Interest on Taxes	3,687.10	4,366.31
1510	Interest Earnings	7,659.49	3,858.10
1900	Other Revenue from Local Sources	0.00	3,861.04
3120	State Guaranteed Tax Base Aid	139,234.11	134,808.71
3440	State HB20/SB417 Prop Tax Reimb	15,889.78	11,090.00
3444	State School Block Grant	60,314.99	58,781.63
4800	Federal Revenue in Lieu of Taxes	21.11	0.00
6100	Material Prior Period Revenue Adjustments	-25.50	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>993,495.36</u>	<u>952,036.26</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	365,000.00	385,000.00
	850 Interest on Debt	621,107.43	601,032.50
	860 Agent Fees/Issuance Costs	450.00	450.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>986,557.43</u>	<u>986,482.50</u>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

15 Flathead County

0312 Columbia Falls Elem

## 50 - Debt Service Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					164,434.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					952,036.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					986,482.50	(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)					129,987.91	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

15 Flathead County

0312 Columbia Falls Elem

## 60 - Building Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	47,385.48	14,901.97
1900	Other Revenue from Local Sources	6,540.34	45,968.00
1920	Contributions/Donations from Private Sources	0.00	1,999.34
5200	Sale or Compensation for Loss of Assets	8,208.07	1,104.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>62,133.89</u>	<u>63,973.51</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	7,121.72	0.00
2XX	Personal Services - Employee Benefits	973.35	0.00
3XX	Purchased Professional and Technical Services	2,145.00	0.00
5XX	Other Purchased Services	32.00	96.00
6XX	Supplies and Materials	548,318.50	16,226.50
7XX	Property and Equipment Acquisition	10,706.45	0.00
21XX	Support Services - Students		
6XX	Supplies and Materials	11,332.93	0.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	456.00	0.00
2XX	Personal Services - Employee Benefits	58.84	0.00
6XX	Supplies and Materials	29,542.24	12,494.62
23XX	Support Services - General Administration		
6XX	Supplies and Materials	1,986.00	0.00
24XX	Support Services - School Administration		
3XX	Purchased Professional and Technical Services	2,970.00	95.00
6XX	Supplies and Materials	14,446.01	744.00
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	29,686.83	0.00
2XX	Personal Services - Employee Benefits	1,239.01	0.00
3XX	Purchased Professional and Technical Services	0.00	215.00
4XX	Purchased Property Services	8,587.65	0.00
6XX	Supplies and Materials	40,411.70	1,676.01
7XX	Property and Equipment Acquisition	53,940.65	0.00
4XXX	Facilities Acquisition and Construction Services		
3XX	Purchased Professional and Technical Services	18,194.64	25,000.00
4XX	Purchased Property Services	300.00	0.00
5XX	Other Purchased Services	175.57	672.00

# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

## 15 Flathead County 0312 Columbia Falls Elem

### 60 - Building 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		
4XXX Facilities Acquisition and Construction Services		
6XX Supplies and Materials	22,139.82	9,443.76
7XX Property and Equipment Acquisition	1,119,920.17	18,755.48
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	38,755.68	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>1,963,440.76</u>	<u>85,418.37</u>

#### Schedule of Changes Worksheet

Beginning Fund Balance	1,156,381.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	63,973.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	85,418.37	(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	560.00	
Less Last Year	24,077.44	(4b)
	-23,517.44	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,111,419.15	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

15 Flathead County

0312 Columbia Falls 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	82.76	0.00
1111	District Levy - Real Property	107.63	251.28
1112	District Levy - Personal Property	189.02	107.67
1190	Penalties and Interest on Taxes	245.60	207.44
1510	Interest Earnings	7,434.34	3,103.28
3440	State HB20/SB417 Prop Tax Reimb	8,751.93	7,501.65
6100	Material Prior Period Revenue Adjustments	-56.80	0.00

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

16,754.48      11,171.32

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	38,245.00	0.00
6XX	Supplies and Materials	12,342.90	0.00
4XXX	Facilities Acquisition and Construction Services		
1XX	Personal Services - Salaries	570.61	0.00
2XX	Personal Services - Employee Benefits	24.74	0.00
7XX	Property and Equipment Acquisition	10,096.98	0.00

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

61,280.23      0.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

**15 Flathead County**  
**0312 Columbia Falls Elem**

## 61 - Building Reserve Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					269,040.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					11,171.32	(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)					280,211.98	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

15 Flathead County

0312 Columbia Falls Elem

## 78 - Self Insurance Fund - Health

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	26,422.24	21,614.26
1900	Other Revenue from Local Sources	1,622,456.74	1,981,634.87
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,648,878.98</u>	<u>2,003,249.13</u>

### 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	1,207,283.87	1,529,288.10
	3XX Purchased Professional and Technical Services	62,253.72	95,634.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>1,269,537.59</u>	<u>1,624,922.10</u>

### Schedule of Changes Worksheet

Beginning Fund Balance				789,676.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				2,003,249.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,624,922.10	(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)				1,168,003.74	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

## 15 Flathead County 0312 Columbia Falls Elem

### 81 - Endowment Fund

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

PRC Revenue		2002 Value	2003 Value
<b>026</b>	<b>Elem Ruder Endowment - Ruder Elem</b>		
1510	Interest Earnings	0.00	428.18
1520	Dividends on Investments	0.00	2,299.41
1530	Net Increase (Decrease) in the Fair Value of Investments	0.00	4,102.33
	<b>026 Subtotal</b>	<b>0.00</b>	<b>6,829.92</b>
<b>027</b>	<b>Elem Ruder Endowment - Glacier Gateway</b>		
1510	Interest Earnings	0.00	159.87
1520	Dividends on Investments	0.00	504.86
	<b>027 Subtotal</b>	<b>0.00</b>	<b>664.73</b>
<b>028</b>	<b>Elem Ruder Endowment - Canyon Elem</b>		
1510	Interest Earnings	0.00	137.67
<b>029</b>	<b>Elem Ruder Endowment - Jr High</b>		
1510	Interest Earnings	0.00	275.20
<b>610</b>	<b>Ruder Endowment - Ruder Elem. Act.</b>		
1510	Interest Earnings	450.01	0.00
1520	Dividends on Investments	1,798.38	0.00
1530	Net Increase (Decrease) in the Fair Value of Investments	-1,644.82	0.00
1900	Other Revenue from Local Sources	1,080.55	0.00
	<b>610 Subtotal</b>	<b>1,684.12</b>	<b>0.00</b>
<b>611</b>	<b>Ruder Endowment - Ruder Elem. Bldg.</b>		
1510	Interest Earnings	393.41	0.00
<b>612</b>	<b>Ruder Endowment - Glacier Gateway</b>		
1510	Interest Earnings	150.80	0.00
1520	Dividends on Investments	394.79	0.00
1530	Net Increase (Decrease) in the Fair Value of Investments	-361.20	0.00
1900	Other Revenue from Local Sources	6,063.67	0.00
	<b>612 Subtotal</b>	<b>6,248.06</b>	<b>0.00</b>
<b>613</b>	<b>Ruder Endowment - Bequest</b>		
1510	Interest Earnings	530.61	0.00
1920	Contributions/Donations from Private Sources	50,000.00	0.00
	<b>613 Subtotal</b>	<b>50,530.61</b>	<b>0.00</b>
<b>614</b>	<b>Ruder Endowment - Canyon Elem.</b>		
1510	Interest Earnings	22.95	0.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

## 15 Flathead County 0312 Columbia Falls Elem

### 81 - Endowment Fund

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

PRC Revenue	2002 Value	2003 Value
1900 Other Revenue from Local Sources	10,106.12	0.00
<b>614 Subtotal</b>	<b>10,129.07</b>	<b>0.00</b>
<b>615 Ruder Endowment - Junior High</b>		
1510 Interest Earnings	45.90	0.00
1900 Other Revenue from Local Sources	20,212.25	0.00
<b>615 Subtotal</b>	<b>20,258.15</b>	<b>0.00</b>
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>89,243.42</b>	<b>7,907.52</b>

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

PRC Program Function Object	2002 Value	2003 Value
<b>026 Elem Ruder Endowment - Ruder Elem</b>		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	0.00	200.00
6XX Supplies and Materials	0.00	2,503.73
<b>026 Subtotal</b>	<b>0.00</b>	<b>2,703.73</b>
<b>029 Elem Ruder Endowment - Jr High</b>		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	21.65
<b>610 Ruder Endowment - Ruder Elem. Act.</b>		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	561.02	0.00
222X Educational Media Services		
6XX Supplies and Materials	629.01	0.00
<b>610 Subtotal</b>	<b>1,190.03</b>	<b>0.00</b>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

15 Flathead County

0312 Columbia Falls Elem

## 81 - Endowment Fund

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

PRC Program Function Object	2002 Value	2003 Value
<b>611 Ruder Endowment - Ruder Elem. Bldg.</b>		
890 Other Community Services		
33XX Community Services		
8XX Other Expenditures	1,080.55	0.00
<b>613 Ruder Endowment - Bequest</b>		
890 Other Community Services		
33XX Community Services		
8XX Other Expenditures	50,530.61	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	52,801.19	2,725.38

### Schedule of Changes Worksheet

Beginning Fund Balance	95,708.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,907.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,725.38	(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)	100,891.07	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

15 Flathead County

0312 Columbia Falls Elem

## 82 - Interlocal Agreement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	0.00	506.15
<b>200</b>	<b>FY03 Severe Communications</b>		
5700	Resources Transferred from Other School Districts or Cooperatives	0.00	7,500.00
5710	Special Education Resources Transferred from Other School Districts or Coope	0.00	67,849.27
	<b>200 Subtotal</b>	<u>0.00</u>	<u>75,349.27</u>
<b>223</b>	<b>FY03 Interlocal Agmt</b>		
5700	Resources Transferred from Other School Districts or Cooperatives	0.00	13,560.65
<b>500</b>	<b>Interlocal Agreement - W.G. #8</b>		
5710	Special Education Resources Transferred from Other School Districts or Coope	3,412.67	0.00
	<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>3,412.67</u>	<u>89,416.07</u>

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

PRC Program Function Object		2002 Value	2003 Value
280	Special Education - Local and State		
	1XXX Instruction		
	1XX Personal Services - Salaries	0.00	63,708.09
	2XX Personal Services - Employee Benefits	0.00	5,284.95
	5XX Other Purchased Services	0.00	748.85
	6XX Supplies and Materials	0.00	1,477.61
	26XX Operation and Maintenance of Plant Services		
	1XX Personal Services - Salaries	0.00	4,791.70
	2XX Personal Services - Employee Benefits	0.00	323.93
<b>500</b>	<b>Interlocal Agreement - W.G. #8</b>		
280	Special Education - Local and State		
	21XX Support Services - Students		
	1XX Personal Services - Salaries	2,763.15	0.00
	2XX Personal Services - Employee Benefits	436.85	0.00
	5XX Other Purchased Services	212.67	0.00
	<b>500 Subtotal</b>	<u>3,412.67</u>	<u>0.00</u>
	<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>3,412.67</u>	<u>76,335.13</u>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

**15 Flathead County**  
**0312 Columbia Falls Elem**

## 82 - Interlocal Agreement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						89,416.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						76,335.13	(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)						13,080.94	(5)

# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

## 15 Flathead County 0312 Columbia Falls Elem

### 85 - Miscellaneous Trust Fund

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

PRC Revenue		2002 Value	2003 Value
<b>034</b>	<b>Glacier Gateway Library Endowment</b>		
1510	Interest Earnings	0.00	1.38
1920	Contributions/Donations from Private Sources	0.00	140.70
	<b>034 Subtotal</b>	<u>0.00</u>	<u>142.08</u>
<b>035</b>	<b>Ruder Elem Library Endowment</b>		
1510	Interest Earnings	0.00	6.47
1920	Contributions/Donations from Private Sources	0.00	140.70
	<b>035 Subtotal</b>	<u>0.00</u>	<u>147.17</u>
<b>036</b>	<b>Canyon Elem Library Endowment</b>		
1510	Interest Earnings	0.00	6.00
1920	Contributions/Donations from Private Sources	0.00	140.70
	<b>036 Subtotal</b>	<u>0.00</u>	<u>146.70</u>
<b>037</b>	<b>Jr High Library Endowment</b>		
1510	Interest Earnings	0.00	0.89
1900	Other Revenue from Local Sources	0.00	21.20
1920	Contributions/Donations from Private Sources	0.00	169.23
	<b>037 Subtotal</b>	<u>0.00</u>	<u>191.32</u>
<b>710</b>	<b>J.H. Library Endowment</b>		
1510	Interest Earnings	1.93	0.00
1920	Contributions/Donations from Private Sources	244.54	0.00
	<b>710 Subtotal</b>	<u>246.47</u>	<u>0.00</u>
<b>711</b>	<b>Glacier Gateway Library Endowment</b>		
1510	Interest Earnings	6.76	0.00
1920	Contributions/Donations from Private Sources	244.54	0.00
	<b>711 Subtotal</b>	<u>251.30</u>	<u>0.00</u>
<b>712</b>	<b>Canyon Elem. Library Endowment</b>		
1510	Interest Earnings	9.41	0.00
1920	Contributions/Donations from Private Sources	280.01	0.00
	<b>712 Subtotal</b>	<u>289.42</u>	<u>0.00</u>
<b>713</b>	<b>Ruder Elem. Library Endowment</b>		



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

## 15 Flathead County 0312 Columbia Falls Elem

### 85 - Miscellaneous Trust Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	10.45	0.00
1920	Contributions/Donations from Private Sources	244.54	0.00
	<b>713 Subtotal</b>	<b>254.99</b>	<b>0.00</b>
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,042.18</b>	<b>627.27</b>

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

PRC Program Function Object		2002 Value	2003 Value
<b>035 Ruder Elem Library Endowment</b>			
1XX	Regular Education Programs - Elementary/Secondary		
222X	Educational Media Services		
6XX	Supplies and Materials	0.00	343.61
<b>037 Jr High Library Endowment</b>			
1XX	Regular Education Programs - Elementary/Secondary		
222X	Educational Media Services		
6XX	Supplies and Materials	0.00	245.75
<b>710 J.H. Library Endowment</b>			
1XX	Regular Education Programs - Elementary/Secondary		
222X	Educational Media Services		
6XX	Supplies and Materials	252.21	0.00
<b>711 Glacier Gateway Library Endowment</b>			
1XX	Regular Education Programs - Elementary/Secondary		
222X	Educational Media Services		
6XX	Supplies and Materials	244.42	0.00
<b>712 Canyon Elem. Library Endowment</b>			
1XX	Regular Education Programs - Elementary/Secondary		
222X	Educational Media Services		
6XX	Supplies and Materials	149.39	0.00
<b>713 Ruder Elem. Library Endowment</b>			
1XX	Regular Education Programs - Elementary/Secondary		
222X	Educational Media Services		
6XX	Supplies and Materials	279.41	0.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

**15 Flathead County  
0312 Columbia Falls Elem**

## 85 - Miscellaneous Trust Fund

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	925.43	589.36
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### Schedule of Changes Worksheet

Beginning Fund Balance		1,442.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		627.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		589.36	(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	528.74	Less Last Year	252.21
		(4b)	276.53
			276.53 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,757.29	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

15 Flathead County

0312 Columbia Falls Elem

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2002 Value</b>	<b>2003 Value</b>
XX	XXX 26XX	41X Energy Utility Services	195,083.07	194,605.95
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	65,152.91	27,555.48
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	1,033,617.26	31,402.00
XX	XXX 4XXX	73X Major Equipment-New	31,246.98	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	61,110.00	66,120.00
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



# Trustees' Financial Summary

FY2002-03

Submit ID: 0312-4719444

15 Flathead County

0312 Columbia Falls Elem

## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	200,639.46
b. Related Services Block Grant Entitlement	66874.29
c. Total Entitlements Subject to Reversion	267,513.75

## 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)]	355,793.29
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	807,196.60
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: 0312-4719444

15 Flathead County

0312 Columbia Falls Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	508,511.10	0.00	0.00	0.00
280	1XXX	2XX	85,019.28	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	820.00	0.00	0.00	0.00
280	1XXX	6XX	1,793.69	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	119,920.55	0.00	0.00	0.00
280	21XX	2XX	22,237.52	0.00	0.00	0.00
280	21XX	3XX	22,961.88	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	127.39	0.00	0.00	0.00
280	21XX	6XX	2,633.48	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	34,868.90	0.00	0.00	0.00
280	24XX	2XX	5,358.88	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	476.73	0.00	0.00	0.00
280	24XX	5XX	1,167.97	0.00	0.00	0.00
280	24XX	6XX	1,299.23	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
<b>Totals</b>			807,196.60	0.00	0.00	0.00 807,196.60



# Trustees' Financial Summary

**FY2002-03**

**Submit ID: 0312-4719444**

**15 Flathead County**

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