



# Trustees' Financial Summary

FY2002-03

Submit ID: 0313-5696875

15 Flathead County

0313 Columbia Falls H S

### Due Dates:

Trustees' Financial Summary due to County Superintendent ..... August 15

Trustees' Financial Summary due to Office of Public Instruction ..... 2nd Monday in September

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk** 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.**



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PRC	Title	Project Type	Project Number	CFDA #
013	Erate Reim	LOCAL		
014	HS Summer School	LOCAL		
015	HS CARE donation	LOCAL		
017	Heavy Equipment Mtch Program	LOCAL		
018	MT Quality Education Coalition	LOCAL		
019	Applicant Fingerprinting	LOCAL		
021	OTO Funds	LOCAL		
024	Don K High School Youth Fund	LOCAL		
025	Jobs for Montana Graduates	STATE	3-008	State
030	HS Ruder Endowment- Scholarships	LOCAL		
031	HS Ruder Endowment - Academics	LOCAL		
032	HS Ruder Endowment - Supt Grant	LOCAL		
033	HS Ruder Endowment - Shop	LOCAL		
038	Campbell Award Endowment	LOCAL		
039	Schulte Scholarship Endowment	LOCAL		
040	Robison Scholarship Endowment	LOCAL		
041	UPS Scholarship Endowment	LOCAL		
042	General Scholarship	LOCAL		
043	Wildcat Athletic Endowment	LOCAL		
044	HS Library Endowment	LOCAL		
045	Musicians Scholarship Endowment	LOCAL		
046	Coca Cola Scholarship Endowment	LOCAL		
047	Hemmer football Endowment	LOCAL		
048	Art Endowment	LOCAL		
049	Hemmer Scholarship endowment	LOCAL		
050	Hoffman Scholarship Endowment	LOCAL		
051	Indirect Costs	LOCAL		
070	District 800 Monies	LOCAL		
082	FY Carl Perkins VOED	FEDERAL	1503138102BG	84.048A
243	FY03 Secondary VOED	STATE	FY2003	
280	Jennifer Olson Scholarship	LOCAL		
403	Title I, Part G, Advanced Placement	FEDERAL	1503134003	84.330C
512	Learnr & Serve	FEDERAL	15013135103	94.004
582	FY02 School to Work	FEDERAL	1503138802IMP2	17.249
823	FY03 Carl Perkins Voed	FEDERAL	1503138103BG	84.048A



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	606,567.36	59,283.86	249,665.19	124,631.79
02	Taxes Receivable - Real and Personal (120-149)	115,384.04	11,558.66	652.67	
03	Taxes Receivable - Protested (150-159)	104.34	10.86		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		1,219.95		
06	Other Current Assets (190-210)	56.65	2,716.16		
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>722,112.39</b>	<b>74,789.49</b>	<b>250,317.86</b>	<b>124,631.79</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	59,826.94	4,969.12		397.70
25	Deferred Revenue (680)	115,488.38	11,569.52	652.67	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>175,315.32</b>	<b>16,538.64</b>	<b>652.67</b>	<b>397.70</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	127,353.34	1,043.70		10,271.00
48	Fund Balance for Budget (961-970)	419,443.73	57,207.15	249,665.19	113,963.09
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>546,797.07</b>	<b>58,250.85</b>	<b>249,665.19</b>	<b>124,234.09</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>722,112.39</b>	<b>74,789.49</b>	<b>250,317.86</b>	<b>124,631.79</b>

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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-790.53	210,538.38	438,949.50	68,235.98
02	Taxes Receivable - Real and Personal (120-149)	2,204.90			160.19
03	Taxes Receivable - Protested (150-159)	2.20			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			32.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>1,416.57</b>	<b>210,538.38</b>	<b>438,981.50</b>	<b>68,396.17</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		4,419.73	486.82	603.79
25	Deferred Revenue (680)	2,207.10		545.79	160.19
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>2,207.10</b>	<b>4,419.73</b>	<b>1,032.61</b>	<b>763.98</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			699.73	
48	Fund Balance for Budget (961-970)	-790.53	206,118.65	437,249.16	67,632.19
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>-790.53</b>	<b>206,118.65</b>	<b>437,948.89</b>	<b>67,632.19</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,416.57</b>	<b>210,538.38</b>	<b>438,981.50</b>	<b>68,396.17</b>

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	14,380.97		9,964.76	42,687.33
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)	12,025.00			
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>26,405.97</b>		<b>9,964.76</b>	<b>42,687.33</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)	3,275.00			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>3,275.00</b>			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	23,130.97		9,964.76	42,687.33
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>23,130.97</b>		<b>9,964.76</b>	<b>42,687.33</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>26,405.97</b>		<b>9,964.76</b>	<b>42,687.33</b>

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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			186,894.82	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			186,894.82	
<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)			186,894.82	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			186,894.82	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			186,894.82	

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	37,154.02	20,011.27		
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>37,154.02</b>	<b>20,011.27</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)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>142.89</b>			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	37,011.13	20,011.27		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>37,011.13</b>	<b>20,011.27</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>37,154.02</b>	<b>20,011.27</b>		

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,411.16	171,417.35		
02	Taxes Receivable - Real and Personal (120-149)		645.72		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>3,411.16</b>	<b>172,063.07</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)		645.72		
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>645.72</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	3,411.16	171,417.35		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>3,411.16</b>	<b>171,417.35</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>3,411.16</b>	<b>172,063.07</b>		

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



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

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	172,506.81		143,475.06	152,410.10
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>172,506.81</b>		<b>143,475.06</b>	<b>152,410.10</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				132,722.30
48	Fund Balance for Budget (961-970)	172,506.81		143,475.06	19,687.80
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>172,506.81</b>		<b>143,475.06</b>	<b>152,410.10</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>172,506.81</b>		<b>143,475.06</b>	<b>152,410.10</b>



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	385,764.02	210,843.49		
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>385,764.02</b>	<b>210,843.49</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)	7,042.25			
23	Warrants Payable (620)	378,721.77	210,843.49		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	<b>385,764.02</b>	<b>210,843.49</b>		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>385,764.02</b>	<b>210,843.49</b>		



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



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ASSETS, LIABILITIES, AND FUND BALANCE	AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
10 Land and Land Improvements (311-322)			274,592.12	
11 Buildings and Building Improvements (331 & 332)			3,587,542.66	
12 Machinery and Equipment (341 & 342)			1,214,527.66	
13 Construction Work in Progress (351)				
14 Amount Available in Debt Service and Compensated Absence Funds (403)				42,687.33
15 Amounts to be Provided (404-406)				99,603.78
20 TOTAL ASSETS AND OTHER DEBITS			5,076,662.44	142,291.11
<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)				
28 Notes Payable - Noncurrent (720)				
29 Lease Obligations Payable (730)				
30 Contracts and Judgments Payable (740-750)				
31 Compensated Absences Payable (760)				142,291.11
35 TOTAL LIABILITIES				142,291.11
<b>FUND BALANCE/EQUITY</b>				
49 Investments in General Fixed Assets (910-918)			5,076,662.44	
52 TOTAL FUND BALANCE/EQUITY			5,076,662.44	
TOTAL LIABILITIES AND FUND BALANCE			5,076,662.44	142,291.11



# Trustees' Financial Summary

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0313 Columbia Falls H S

## 01 - General Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	56,286.51	0.00
1111 District Levy - Real Property	891,973.82	1,015,864.97
1112 District Levy - Personal Property	32,920.21	24,070.72
1113 District Levy - Heavy Motor Vehicles	916.71	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	1,961.34
1130 Tax Title and Property Sales	3,259.57	0.00
1190 Penalties and Interest on Taxes	4,500.15	7,628.37
1510 Interest Earnings	17,443.83	7,130.36
1900 Other Revenue from Local Sources	5,668.99	8,334.89
3110 Direct State Aid	2,049,349.95	2,111,000.64
3115 State Spec Ed Allowable Cost Pymt to Districts	161,771.25	176,225.25
3120 State Guaranteed Tax Base Aid	703,982.16	708,189.98
3440 State HB20/SB417 Prop Tax Reimb	46,883.01	41,309.19
3444 State School Block Grant	183,617.31	178,949.28
4800 Federal Revenue in Lieu of Taxes	20.44	0.00
5200 Sale or Compensation for Loss of Assets	0.00	6.60
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>4,158,593.91</b>	<b>4,280,671.59</b>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,493,886.88	1,456,603.18
2XX Personal Services - Employee Benefits	178,908.42	261,204.56
3XX Purchased Professional and Technical Services	4,471.18	0.00
4XX Purchased Property Services	3,070.85	2,143.14
5XX Other Purchased Services	4,064.93	3,857.02
6XX Supplies and Materials	80,378.94	68,726.09
7XX Property and Equipment Acquisition	2,798.50	1,800.00
810 Dues and Fees	6,039.50	5,817.06
21XX Support Services - Students		
1XX Personal Services - Salaries	176,103.59	184,082.51
2XX Personal Services - Employee Benefits	14,561.62	20,563.09
4XX Purchased Property Services	84.00	5.00
5XX Other Purchased Services	1,263.93	1,914.84
6XX Supplies and Materials	9,504.57	7,693.25
810 Dues and Fees	106.50	106.50
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	31,269.83	33,602.89
2XX Personal Services - Employee Benefits	2,451.85	4,014.26



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0313 Columbia Falls H S

## 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			
		3XX	Purchased Professional and Technical Services	100.00	339.98
		5XX	Other Purchased Services	463.75	268.13
		6XX	Supplies and Materials	40,922.32	52,473.34
		810	Dues and Fees	70.62	132.99
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	44,280.92	47,413.84
		2XX	Personal Services - Employee Benefits	4,596.57	6,780.13
		3XX	Purchased Professional and Technical Services	1,005.00	0.00
		4XX	Purchased Property Services	3,691.58	1,994.48
		6XX	Supplies and Materials	15,577.74	13,486.98
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	56,351.83	59,654.68
		2XX	Personal Services - Employee Benefits	6,865.11	8,351.70
		3XX	Purchased Professional and Technical Services	6,298.96	7,621.02
		4XX	Purchased Property Services	0.00	51.97
		5XX	Other Purchased Services	12,025.14	11,293.10
		6XX	Supplies and Materials	7,629.98	2,293.17
		7XX	Property and Equipment Acquisition	225.72	0.00
		810	Dues and Fees	9,431.07	6,464.37
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	252,306.19	241,328.24
		2XX	Personal Services - Employee Benefits	30,829.86	29,903.60
		3XX	Purchased Professional and Technical Services	1,860.60	390.00
		4XX	Purchased Property Services	1,224.00	906.65
		5XX	Other Purchased Services	14,143.66	9,908.78
		6XX	Supplies and Materials	8,853.26	8,453.46
		810	Dues and Fees	1,245.00	2,866.50
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	58,595.49	60,685.14
		2XX	Personal Services - Employee Benefits	6,596.89	8,371.94
		3XX	Purchased Professional and Technical Services	3,523.15	517.75
		4XX	Purchased Property Services	19,689.34	14,985.72
		5XX	Other Purchased Services	17,242.13	11,023.97
		6XX	Supplies and Materials	8,247.73	16,727.86
		7XX	Property and Equipment Acquisition	7,481.76	0.00
		810	Dues and Fees	279.62	136.42
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	216,814.96	222,067.62
		2XX	Personal Services - Employee Benefits	50,325.96	54,899.86
		3XX	Purchased Professional and Technical Services	2,037.97	12,770.16



# Trustees' Financial Summary

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## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	172,589.98	167,486.40
		5XX	Other Purchased Services	27,893.31	42,892.03
		6XX	Supplies and Materials	63,779.52	68,965.11
		7XX	Property and Equipment Acquisition	0.00	20,400.02
		810	Dues and Fees	66.00	6.60
		8XX	Other Expenditures	9,313.94	10,150.84
	4XXX	Facilities Acquisition and Construction Services			
		3XX	Purchased Professional and Technical Services	14,995.00	12,364.26
		7XX	Property and Equipment Acquisition	27,314.10	44,307.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	207,382.59	224,938.30
		2XX	Personal Services - Employee Benefits	34,281.36	53,533.04
		4XX	Purchased Property Services	90.00	0.00
		6XX	Supplies and Materials	3,771.60	1,294.24
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	49,144.35	20,265.25
		2XX	Personal Services - Employee Benefits	5,022.75	2,921.77
		3XX	Purchased Professional and Technical Services	2,970.00	770.00
		6XX	Supplies and Materials	89.66	125.45
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	16,691.30	17,305.02
		2XX	Personal Services - Employee Benefits	2,292.21	2,646.38
		4XX	Purchased Property Services	39.60	427.92
		5XX	Other Purchased Services	437.80	575.25
		6XX	Supplies and Materials	335.39	1,163.83
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	339.11	768.21
		2XX	Personal Services - Employee Benefits	14.24	39.32
		5XX	Other Purchased Services	4.63	0.00
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	2,826.00	2,979.12
		2XX	Personal Services - Employee Benefits	15.55	20.86
		5XX	Other Purchased Services	813.26	2,425.22
		6XX	Supplies and Materials	8.60	24.78
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	277,131.28
		2XX	Personal Services - Employee Benefits	0.00	38,905.23



# Trustees' Financial Summary

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## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		4XX	Purchased Property Services	0.00	1,107.70
		5XX	Other Purchased Services	0.00	1,200.75
		6XX	Supplies and Materials	0.00	27,301.70
		810	Dues and Fees	0.00	380.00
3XX	Undistributed Vocational Education Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	265,230.72	0.00
		2XX	Personal Services - Employee Benefits	21,676.84	0.00
		4XX	Purchased Property Services	1,733.93	0.00
		5XX	Other Purchased Services	293.12	0.00
		6XX	Supplies and Materials	71,216.79	0.00
		810	Dues and Fees	210.50	0.00
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services	90.00	0.00
		6XX	Supplies and Materials	4,607.04	0.00
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	7,880.60	5,012.47
		2XX	Personal Services - Employee Benefits	344.58	283.33
		5XX	Other Purchased Services	1,851.00	1,781.13
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	32,843.16	35,422.85
		2XX	Personal Services - Employee Benefits	180.59	252.68
		5XX	Other Purchased Services	3,285.41	3,613.89
		6XX	Supplies and Materials	2,413.06	4,226.65
		810	Dues and Fees	2,504.50	1,360.00
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	12,698.45	16,035.21
		2XX	Personal Services - Employee Benefits	603.59	907.60
		4XX	Purchased Property Services	1,408.80	622.25
		5XX	Other Purchased Services	3,217.74	4,706.30
		6XX	Supplies and Materials	1,047.92	3,494.94
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	119,822.43	125,838.24
		2XX	Personal Services - Employee Benefits	2,530.05	3,628.91
		3XX	Purchased Professional and Technical Services	0.00	409.50
		4XX	Purchased Property Services	195.00	1,147.67
		5XX	Other Purchased Services	22,212.25	26,430.35



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## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		6XX	Supplies and Materials	25,545.50	41,416.49
		810	Dues and Fees	4,200.00	5,393.00
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	1,505.21	8,168.82
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>4,173,669.60</u>	<u>4,301,672.10</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					583,874.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,280,671.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,301,672.10	(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	127,353.34	Less Last Year	143,430.48	(4b)	-16,077.14	
					-16,077.14	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					546,797.07	(5)



# Trustees' Financial Summary

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## 15 Flathead County 0313 Columbia Falls H S

### 10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	392.71	104,686.85
1111	District Levy - Real Property	84,843.35	0.00
1112	District Levy - Personal Property	3,440.12	3,007.46
1190	Penalties and Interest on Taxes	524.13	613.48
1510	Interest Earnings	870.50	375.25
1900	Other Revenue from Local Sources	0.00	532.67
2220	County On-Schedule Trans Reimb	44,463.57	42,603.28
3210	State On-Schedule Trans Reimb	44,463.56	42,585.76
3440	State HB20/SB417 Prop Tax Reimb	4,437.88	4,250.44
3444	State School Block Grant	10,723.22	10,450.61
4800	Federal Revenue in Lieu of Taxes	1.74	0.00
6100	Material Prior Period Revenue Adjustments	-18.20	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>194,142.58</u>	<u>209,105.80</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	4,316.00	4,659.27
2XX	Personal Services - Employee Benefits	391.23	442.47
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	17,911.94	18,808.88
2XX	Personal Services - Employee Benefits	2,269.22	2,545.71
25XX	Support Services - Business		
1XX	Personal Services - Salaries	1,839.35	1,884.23
2XX	Personal Services - Employee Benefits	236.93	265.99
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	108,263.62	103,274.80
2XX	Personal Services - Employee Benefits	8,262.85	18,654.26
3XX	Purchased Professional and Technical Services	554.23	747.15
4XX	Purchased Property Services	10,191.71	4,304.13
5XX	Other Purchased Services	16,047.15	18,471.81
6XX	Supplies and Materials	14,047.94	19,737.40
810	Dues and Fees	13.86	30.03
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	6,182.13	6,588.47
2XX	Personal Services - Employee Benefits	277.58	414.30
4XX	Purchased Property Services	93.53	266.08



# Trustees' Financial Summary

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## 10 - Transportation Fund

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

PRC Program Function Object	2002 Value	2003 Value
280 Special Education - Local and State		
27XX Student Transportation Services		
6XX Supplies and Materials	1,294.10	1,701.60
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>192,193.37</u>	<u>202,796.58</u>

### Schedule of Changes Worksheet

Beginning Fund Balance		50,897.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		209,105.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		202,796.58	(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	1,043.70		
Less Last Year	0.00		(4b)
		1,043.70	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		58,250.85	(5)



# Trustees' Financial Summary

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## 11 - Bus Depreciation Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	2.88	0.00
1111 District Levy - Real Property	2,551.21	521.59
1112 District Levy - Personal Property	1,561.14	125.18
1190 Penalties and Interest on Taxes	427.86	231.41
1510 Interest Earnings	8,627.76	3,727.48
3440 State HB20/SB417 Prop Tax Reimb	1,558.46	0.00
3444 State School Block Grant	12,426.59	12,110.67
6100 Material Prior Period Revenue Adjustments	-19.69	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>27,136.21</b>	<b>16,716.33</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		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	9,666.94	60,895.56
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>9,666.94</b>	<b>60,895.56</b>



# Trustees' Financial Summary

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## 11 - Bus Depreciation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					293,844.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					16,716.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					60,895.56	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					249,665.19	(5)

# Trustees' Financial Summary

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## 12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	4,916.47	2,302.60
1611	National School Lunch Program	89,261.65	101,038.09
1612	School Breakfast Program	6,353.05	8,661.40
1613	Special Milk Program	2,305.68	2,835.85
1630	Catering Sales	3,258.20	1,469.50
1632	Daily Adult Sales	5,069.40	5,161.25
1634	Daily Ala Carte Sales	91,425.06	88,621.68
1900	Other Revenue from Local Sources	699.60	3.00
3220	State Food Services Match	3,082.56	0.00
4550	Federal Child Nutrition	324,645.07	324,937.64

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

531,016.74      535,031.01

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

PRC Program Function Object		2002 Value	2003 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	258,271.11	278,086.07
	2XX Personal Services - Employee Benefits	38,027.07	38,549.58
	4XX Purchased Property Services	4,106.64	782.73
	5XX Other Purchased Services	1,305.15	1,082.05
	6XX Supplies and Materials	214,662.98	261,469.06
	810 Dues and Fees	429.44	1,118.21

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

516,802.39      581,087.70



# Trustees' Financial Summary

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## 12 - School Food Services Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					182,827.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					535,031.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					581,087.70	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	22,807.65	(4a)	-22,807.65	
Increase/Decrease of Reserve for Encumbrances						
This Year	10,271.00	Less Last Year	0.00	(4b)	10,271.00	
					-12,536.65	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					124,234.09	(5)



# Trustees' Financial Summary

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## 13 - Tuition Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	58.27	0.00
1111	District Levy - Real Property	12,420.44	21,027.80
1112	District Levy - Personal Property	428.61	438.37
1190	Penalties and Interest on Taxes	41.62	74.72
1510	Interest Earnings	27.58	7.13
1900	Other Revenue from Local Sources	0.00	108.08
3440	State HB20/SB417 Prop Tax Reimb	255.74	344.46
3444	State School Block Grant	609.62	594.12
6100	Material Prior Period Revenue Adjustments	-0.32	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>13,841.56</u>	<u>22,594.68</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		
5XX	Other Purchased Services	0.00	3,220.00
280	Special Education - Local and State		
1XXX	Instruction		
5XX	Other Purchased Services	14,236.00	20,012.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>14,236.00</u>	<u>23,232.00</u>



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## 13 - Tuition Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						-153.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						22,594.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						23,232.00	(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)						-790.53	(5)



# Trustees' Financial Summary

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## 14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	6,498.98	2,735.00
2240	County Retirement Distribution	490,329.08	497,611.18
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>496,828.06</u>	<u>500,346.18</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	220,381.24	225,020.01
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	25,463.83	27,277.12
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	4,521.48	5,015.61
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	6,402.83	7,178.73
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	8,772.31	9,515.55
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	39,072.39	38,960.74
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	8,738.62	8,908.70
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	31,575.42	31,138.30
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	15,678.36	13,507.44
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	30,067.84	32,919.62
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	7,106.06	3,073.69
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	2,413.49	2,593.11
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	942.94	1,057.48
35XX	Extracurricular - Athletics		
	2XX Personal Services - Employee Benefits	408.63	426.69



# Trustees' Financial Summary

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## 14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
280	Special Education - Local and State	35XX	Extracurricular - Athletics		
340	Family & Consumer Sciences	1XXX	Instruction		
		2XX	Personal Services - Employee Benefits	159.06	0.00
391	Carl Perkins - Title 2 - Basic Grant	1XXX	Instruction		
		2XX	Personal Services - Employee Benefits	2,926.32	0.00
391	State Career & Technical Ed Entitlement - Agriculture	1XXX	Instruction		
		2XX	Personal Services - Employee Benefits	0.00	39,809.60
394	State Career & Technical Ed Entitlement - Family & Cons	1XXX	Instruction		
		2XX	Personal Services - Employee Benefits	0.00	179.41
399	Miscellaneous Federal Vocational Education Grants	1XXX	Instruction		
		2XX	Personal Services - Employee Benefits	1,385.23	0.00
3XX	Undistributed Vocational Education Programs	1XXX	Instruction		
		2XX	Personal Services - Employee Benefits	38,351.23	0.00
420	Title I, Part A, Improving Basic Programs	1XXX	Instruction		
		2XX	Personal Services - Employee Benefits	0.00	1.34
421	Title I, Part A, Accountability	24XX	Support Services - School Administration		
		2XX	Personal Services - Employee Benefits	0.00	2.75
451	Carl Perkins (Federal Vo-Ed) - Basic Grant	1XXX	Instruction		
		2XX	Personal Services - Employee Benefits	0.00	2,858.29
610	Adult Continuing Education Programs	1XXX	Instruction		
		2XX	Personal Services - Employee Benefits	1,253.36	1,197.54
710	School Sponsored Extracurricular Activities	27XX	Student Transportation Services		
		2XX	Personal Services - Employee Benefits	1,139.50	607.52



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## 14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
710	School Sponsored		Extracurricular Activities		
	34XX		Extracurricular - Activities		
		2XX	Personal Services - Employee Benefits	4,748.98	5,510.57
720	School Sponsored		Athletics		
	27XX		Student Transportation Services		
		2XX	Personal Services - Employee Benefits	1,836.14	2,140.16
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	17,325.81	17,142.70
910	Food Services				
	31XX		Food Services		
		2XX	Personal Services - Employee Benefits	37,517.90	37,516.43
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>508,188.97</u>	<u>513,559.10</u>

### Schedule of Changes Worksheet

Beginning Fund Balance					219,331.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					500,346.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					513,559.10	(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)					206,118.65	(5)



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>013 Erate Reim</b>	
1510 Interest Earnings	342.58
<b>014 HS Summer School</b>	
1510 Interest Earnings	9.33
<b>015 HS CARE donation</b>	
1510 Interest Earnings	1.81
<b>018 MT Quality Education Coalition</b>	
1510 Interest Earnings	4,100.60
1900 Other Revenue from Local Sources	351,615.00
<b>018 Subtotal</b>	355,715.60
<b>021 OTO Funds</b>	
1510 Interest Earnings	91.91
1900 Other Revenue from Local Sources	970.00
<b>021 Subtotal</b>	1,061.91
<b>024 Don K High School Youth Fund</b>	
1510 Interest Earnings	1.39
<b>025 Jobs for Montana Graduates</b>	
1510 Interest Earnings	75.32
3290 State - Other State Grants	4,000.00
<b>025 Subtotal</b>	4,075.32
<b>051 Indirect Costs</b>	
1510 Interest Earnings	103.73
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	1,631.26
<b>051 Subtotal</b>	1,734.99
<b>070 District 800 Monies</b>	
1510 Interest Earnings	84.52
1900 Other Revenue from Local Sources	1.57
<b>070 Subtotal</b>	86.09
<b>243 FY03 Secondary VOED</b>	
1510 Interest Earnings	52.01
3900 State Career & Technical Ed Entitlement	9,870.00



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>243 Subtotal</b>	9,922.01
<b>403 Title I, Part G, Advanced Placement</b>	
4290 Title I, Part G, Advanced Placement	215.95
<b>512 Learnr &amp; Serve</b>	
4650 Federal Miscellaneous Grants from OPI	3,548.00
<b>823 FY03 Carl Perkins Voed</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	47,712.18
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	424,427.16

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

PRC Program Function Object	2003 Value
<b>017 Heavy Equipment Mtch Program</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	579.04
<b>018 MT Quality Education Coalition</b>	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	136,840.11
5XX Other Purchased Services	11,663.68
6XX Supplies and Materials	570.36
810 Dues and Fees	25,150.00
<b>018 Subtotal</b>	174,224.15
<b>025 Jobs for Montana Graduates</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	442.00
2XX Personal Services - Employee Benefits	3.05
5XX Other Purchased Services	460.06
6XX Supplies and Materials	5,753.83
<b>025 Subtotal</b>	6,658.94



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>070 District 800 Monies</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	133.00
6XX Supplies and Materials	27.32
	160.32
<b>070 Subtotal</b>	160.32
<b>243 FY03 Secondary VOED</b>	
394 State Career & Technical Ed Entitlement - Family & Cons	
1XXX Instruction	
1XX Personal Services - Salaries	1,200.00
2XX Personal Services - Employee Benefits	8.28
6XX Supplies and Materials	1,573.56
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
6XX Supplies and Materials	2,394.11
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	2,760.00
	7,935.95
<b>243 Subtotal</b>	7,935.95
<b>403 Title I, Part G, Advanced Placement</b>	
429 Title I, Part G, Advanced Placement	
1XXX Instruction	
5XX Other Purchased Services	215.95
<b>512 Learnr &amp; Serve</b>	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
5XX Other Purchased Services	1,548.00
6XX Supplies and Materials	2,000.00
	3,548.00
<b>512 Subtotal</b>	3,548.00
<b>823 FY03 Carl Perkins Voed</b>	
421 Title I, Part A, Accountability	
1XXX Instruction	
2XX Personal Services - Employee Benefits	2,636.53



# Trustees' Financial Summary

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## 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	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant 1XXX Instruction	
1XX Personal Services - Salaries	19,695.29
6XX Supplies and Materials	14,625.10
7XX Property and Equipment Acquisition	9,124.00
62XX Resources Transferred to Other School Districts or Cooper 940 Indirect Costs	1,631.26
<b>823 Subtotal</b>	<b>47,712.18</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>
	<b>241,034.53</b>

### Schedule of Changes Worksheet

Beginning Fund Balance	256,752.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	424,427.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	241,034.53	(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                   699.73 Less Last Year                   2,895.75	(4b)	-2,196.02
		-2,196.02 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	437,948.89	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
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# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
013 Erate Reim	342.58	0.00	342.58
014 HS Summer School	9.33	0.00	9.33
015 HS CARE donation	1.81	0.00	1.81
017 Heavy Equipment Mtch Program	0.00	579.04	-579.04
018 MT Quality Education Coalition	355,715.60	174224.15	181491.45
019 Applicant Fingerprinting	0.00	0.00	.00
021 OTO Funds	1,061.91	0.00	1061.91
024 Don K High School Youth Fund	1.39	0.00	1.39
025 Jobs for Montana Graduates	4,075.32	6658.94	-2583.62
030 HS Ruder Endowment- Scholarships	0.00	0.00	.00
030 HS Ruder Endowment- Scholarships	7,972.61	4500.00	3472.61
031 HS Ruder Endowment - Academics	0.00	0.00	.00
031 HS Ruder Endowment - Academics	3,322.81	0.00	3322.81
032 HS Ruder Endowment - Supt Grant	0.00	0.00	.00
032 HS Ruder Endowment - Supt Grant	827.71	0.00	827.71
033 HS Ruder Endowment - Shop	0.00	0.00	.00
038 Campbell Award Endowment	0.00	0.00	.00
038 Campbell Award Endowment	23.53	400.00	-376.47
039 Schulte Scholarship Endowment	0.00	0.00	.00
039 Schulte Scholarship Endowment	1,056.82	500.00	556.82
040 Robison Scholarship Endowment	0.00	0.00	.00
040 Robison Scholarship Endowment	293.00	500.00	-207.00
041 UPS Scholarship Endowment	0.00	0.00	.00
041 UPS Scholarship Endowment	387.71	2250.00	-1862.29
042 General Scholarship	0.00	0.00	.00
042 General Scholarship	293.39	700.00	-406.61
043 Wildcat Athletic Endowment	0.00	0.00	.00
043 Wildcat Athletic Endowment	11,446.38	4113.85	7332.53
044 HS Library Endowment	0.00	0.00	.00
044 HS Library Endowment	410.68	140.70	269.98
045 Musicians Scholarship Endowment	0.00	0.00	.00
045 Musicians Scholarship Endowment	28.01	200.00	-171.99
046 Coca Cola Scholarship Endowment	0.00	0.00	.00
046 Coca Cola Scholarship Endowment	2,012.89	1000.00	1012.89
047 Hemmer football Endowment	0.00	0.00	.00
047 Hemmer football Endowment	-135.01	0.00	-135.01
048 Art Endowment	0.00	0.00	.00



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## 15 - Miscellaneous Programs Fund

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
048 Art Endowment	3.56	0.00	3.56
049 Hemmer Scholarship endowment	0.00	0.00	.00
049 Hemmer Scholarship endowment	212.89	200.00	12.89
050 Hoffman Scholarship Endowment	0.00	0.00	.00
050 Hoffman Scholarship Endowment	432.12	1000.00	-567.88
051 Indirect Costs	1,734.99	0.00	1734.99
070 District 800 Monies	86.09	160.32	-74.23
082 FY Carl Perkins VOED	0.00	0.00	.00
243 FY03 Secondary VOED	9,922.01	7935.95	1986.06
280 Jennifer Olson Scholarship	0.00	0.00	.00
280 Jennifer Olson Scholarship	701.28	0.00	701.28
403 Title I, Part G, Advanced Placement	215.95	215.95	.00
512 Learnr & Serve	3,548.00	3548.00	.00
582 FY02 School to Work	0.00	0.00	.00
823 FY03 Carl Perkins Voed	47,712.18	47712.18	.00
<b>Total</b>	<b>453,717.54</b>	<b>256,539.08</b>	<b>197,178.46</b>



# Trustees' Financial Summary

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## 17 - Adult Education Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	7.06	0.00
1111	District Levy - Real Property	2,004.73	175.96
1112	District Levy - Personal Property	461.59	72.28
1190	Penalties and Interest on Taxes	96.93	51.75
1340	Fees for Adult Education	2,610.00	4,440.00
1510	Interest Earnings	2,154.22	979.16
1900	Other Revenue from Local Sources	0.00	0.04
3440	State HB20/SB417 Prop Tax Reimb	463.54	37.58
3444	State School Block Grant	2,934.88	2,860.27
6100	Material Prior Period Revenue Adjustments	-1.98	0.00

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

10,730.97      8,617.04

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

PRC Program Function Object		2002 Value	2003 Value
610	Adult Continuing Education Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	8,668.00	9,101.13
	2XX Personal Services - Employee Benefits	1,277.67	1,671.13
	6XX Supplies and Materials	704.35	468.63

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

10,650.02      11,240.89



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## 17 - Adult Education Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						70,256.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						8,617.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						11,240.89	(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)						67,632.19	(5)



# Trustees' Financial Summary

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## 18 - Traffic Education Fund

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

PRC Revenue	2002 Value	2003 Value
1311 Driver's Education Fees	22,550.00	20,692.99
1510 Interest Earnings	528.58	203.15
1982 Summer Session - Driver's Education Fees	0.00	2,750.00
3260 State Driver's Education Reimbursement	12,360.00	15,341.57
6100 Material Prior Period Revenue Adjustments	-265.46	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	35,173.12	38,987.71

### 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	30,233.06	29,620.12
2XX Personal Services - Employee Benefits	166.29	204.37
4XX Purchased Property Services	211.25	0.00
5XX Other Purchased Services	2,217.40	2,210.00
6XX Supplies and Materials	2,165.51	2,507.04
7XX Property and Equipment Acquisition	0.00	4,298.60
810 Dues and Fees	270.00	270.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	35,263.51	39,110.13



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## 18 - Traffic Education Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					23,253.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					38,987.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					39,110.13	(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)					23,130.97	(5)



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## 20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	231.78	130.15
1910 Rentals	1,185.00	4,306.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>1,416.78</u>	<u>4,436.15</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	0.00	3,300.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>0.00</u>	<u>3,300.00</u>

## Schedule of Changes Worksheet

Beginning Fund Balance		8,828.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		4,436.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		3,300.00	(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)		9,964.76	(5)



# Trustees' Financial Summary

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## 21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	1,134.36	517.59
5300 Operating Transfers from Other Funds	1,505.21	8,168.82
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,639.57	8,686.41

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	1,555.38	0.00
2XX Personal Services - Employee Benefits	69.83	20.85
27XX Student Transportation Services		
1XX Personal Services - Salaries	165.29	250.65
2XX Personal Services - Employee Benefits	8.31	14.61
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	32.60	0.00
2XX Personal Services - Employee Benefits	2.72	0.00
420 Title I, Part A, Improving Basic Programs		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	1,042.67
2XX Personal Services - Employee Benefits	0.00	0.12
21XX Support Services - Students		
1XX Personal Services - Salaries	0.00	35.38
2XX Personal Services - Employee Benefits	0.00	2.06
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	1,196.36	1,491.98
2XX Personal Services - Employee Benefits	65.35	86.98
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,095.84	2,945.30



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## 21 - Compensated Absence Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						36,946.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						8,686.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,945.30	(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)						42,687.33	(5)



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## 26 - Impact Aid Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	5,715.33	2,693.25
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>5,715.33</u>	<u>2,693.25</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	0.00	9,043.29
2XX Personal Services - Employee Benefits	0.00	1,601.91
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>0.00</u>	<u>10,645.20</u>

## Schedule of Changes Worksheet

Beginning Fund Balance	194,846.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,693.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,645.20	(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)	186,894.82	(5)



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## 28 - Technology Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	1,223.81	573.63
3281	State Technology Aid	985.84	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>2,209.65</u>	<u>573.63</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		
222X	Educational Media Services		
	1XX Personal Services - Salaries	0.00	5,774.43
	2XX Personal Services - Employee Benefits	0.00	829.05
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>0.00</u>	<u>6,603.48</u>

## Schedule of Changes Worksheet

Beginning Fund Balance		43,040.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		573.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		6,603.48	(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)		37,011.13	(5)



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## 29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	122.95
3282 State Flexibility Fund Allocation	0.00	19,888.32
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	20,011.27

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,011.27	(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)	20,011.27	(5)



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## 60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	93.25	47.52
1900 Other Revenue from Local Sources	1,000.00	0.00
5200 Sale or Compensation for Loss of Assets	183.81	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,277.06	47.52

### Schedule of Changes Worksheet

Beginning Fund Balance	3,363.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	47.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00    Less Last Year            0.00            (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00    Less Last Year            0.00            (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,411.16	(5)



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## 61 - Building Reserve Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	4.52	295.24
1111	District Levy - Real Property	1,537.10	0.00
1112	District Levy - Personal Property	305.84	125.07
1190	Penalties and Interest on Taxes	457.48	322.60
1510	Interest Earnings	3,691.38	1,879.61
3440	State HB20/SB417 Prop Tax Reimb	5,703.29	4,888.54
3444	State School Block Grant	10,538.02	10,270.12
6100	Material Prior Period Revenue Adjustments	-39.42	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>22,198.21</u>	<u>17,781.18</u>

### Schedule of Changes Worksheet

Beginning Fund Balance				153,636.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				17,781.18	(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)				171,417.35	(5)



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## 81 - Endowment Fund

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

PRC Revenue		2002 Value	2003 Value
<b>030</b>	<b>HS Ruder Endowment- Scholarships</b>		
1510	Interest Earnings	0.00	564.66
1520	Dividends on Investments	0.00	3,194.10
1530	Net Increase (Decrease) in the Fair Value of Investments	0.00	4,213.85
	<b>030 Subtotal</b>	0.00	7,972.61
<b>031</b>	<b>HS Ruder Endowment - Academics</b>		
1510	Interest Earnings	0.00	278.48
1520	Dividends on Investments	0.00	1,227.13
1530	Net Increase (Decrease) in the Fair Value of Investments	0.00	1,817.20
	<b>031 Subtotal</b>	0.00	3,322.81
<b>032</b>	<b>HS Ruder Endowment - Supt Grant</b>		
1510	Interest Earnings	0.00	827.71
<b>610</b>	<b>Ruder Endowment - Scholarships</b>		
1510	Interest Earnings	1,177.35	0.00
1520	Dividends on Investments	3,048.44	0.00
1530	Net Increase (Decrease) in the Fair Value of Investments	-1,293.49	0.00
9710	Residual Equity Transfers In	39.04	0.00
	<b>610 Subtotal</b>	2,971.34	0.00
<b>620</b>	<b>Ruder Endowment - Academics</b>		
1510	Interest Earnings	173.43	0.00
1520	Dividends on Investments	958.03	0.00
1530	Net Increase (Decrease) in the Fair Value of Investments	-888.46	0.00
1900	Other Revenue from Local Sources	14,148.57	0.00
	<b>620 Subtotal</b>	14,391.57	0.00
<b>630</b>	<b>Ruder Endowment - Supt. Disc. Grant</b>		
1510	Interest Earnings	1,735.68	0.00
<b>640</b>	<b>Ruder Endowment - H. S. Shop</b>		
1510	Interest Earnings	12.08	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>19,110.67</b>	<b>12,123.13</b>

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

PRC Program Function Object	2002 Value	2003 Value
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## 81 - Endowment Fund

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

PRC Program Function Object	2002 Value	2003 Value
<b>030 HS Ruder Endowment- Scholarships</b>		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
870 Student Scholarships	0.00	4,500.00
<b>610 Ruder Endowment - Scholarships</b>		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
870 Student Scholarships	3,100.00	0.00
<b>620 Ruder Endowment - Academics</b>		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	250.00	0.00
<b>640 Ruder Endowment - H. S. Shop</b>		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	412.06	0.00
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	39.04	0.00
<b>640 Subtotal</b>	<u>451.10</u>	<u>0.00</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u><u>3,801.10</u></u>	<u><u>4,500.00</u></u>



# Trustees' Financial Summary

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## 81 - Endowment Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					164,883.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					12,123.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,500.00	(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)					172,506.81	(5)



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## 84 - Student Extracurricular Activities Fund

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

PRC Revenue		2002 Value	2003 Value
1700	Student Extracurricular Activity Receipts	0.00	314,602.86
1900	Other Revenue from Local Sources	327,819.35	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		327,819.35	314,602.86

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

PRC Program Function Object		2002 Value	2003 Value
7XX	Extracurricular Athletics and Activities		
3XXX	Operation of Non-Educational Services		
XXX	Student Extracurricular	353,162.00	313,459.61
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		353,162.00	313,459.61

## Schedule of Changes Worksheet

Beginning Fund Balance				142,331.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				314,602.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				313,459.61	(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)				143,475.06	(5)



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## 85 - Miscellaneous Trust Fund

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

PRC Revenue		2002 Value	2003 Value
<b>038 Campbell Award Endowment</b>			
1510	Interest Earnings	0.00	23.53
<b>039 Schulte Scholarship Endowment</b>			
1510	Interest Earnings	0.00	64.32
1920	Contributions/Donations from Private Sources	0.00	992.50
	<b>039 Subtotal</b>	0.00	1,056.82
<b>040 Robison Scholarship Endowment</b>			
1510	Interest Earnings	0.00	156.12
1920	Contributions/Donations from Private Sources	0.00	136.88
	<b>040 Subtotal</b>	0.00	293.00
<b>041 UPS Scholarship Endowment</b>			
1510	Interest Earnings	0.00	387.71
<b>042 General Scholarship</b>			
1510	Interest Earnings	0.00	12.10
1520	Dividends on Investments	0.00	216.90
1530	Net Increase (Decrease) in the Fair Value of Investments	0.00	64.39
	<b>042 Subtotal</b>	0.00	293.39
<b>043 Wildcat Athletic Endowment</b>			
1510	Interest Earnings	0.00	742.88
1920	Contributions/Donations from Private Sources	0.00	10,703.50
	<b>043 Subtotal</b>	0.00	11,446.38
<b>044 HS Library Endowment</b>			
1510	Interest Earnings	0.00	45.25
1900	Other Revenue from Local Sources	0.00	167.35
1920	Contributions/Donations from Private Sources	0.00	198.08
	<b>044 Subtotal</b>	0.00	410.68
<b>045 Musicians Scholarship Endowment</b>			
1510	Interest Earnings	0.00	28.01
<b>046 Coca Cola Scholarship Endowment</b>			
1510	Interest Earnings	0.00	12.89
1920	Contributions/Donations from Private Sources	0.00	2,000.00



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## 85 - Miscellaneous Trust Fund

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

PRC Revenue		2002 Value	2003 Value
	<b>046 Subtotal</b>	0.00	2,012.89
<b>047 Hemmer football Endowment</b>			
1510	Interest Earnings	0.00	11.87
1530	Net Increase (Decrease) in the Fair Value of Investments	0.00	-146.88
	<b>047 Subtotal</b>	0.00	-135.01
<b>048 Art Endowment</b>			
1510	Interest Earnings	0.00	3.56
<b>049 Hemmer Scholarship endowment</b>			
1510	Interest Earnings	0.00	112.89
1920	Contributions/Donations from Private Sources	0.00	100.00
	<b>049 Subtotal</b>	0.00	212.89
<b>050 Hoffman Scholarship Endowment</b>			
1510	Interest Earnings	0.00	432.12
<b>280 Jennifer Olson Scholarship</b>			
1510	Interest Earnings	0.00	2.83
1920	Contributions/Donations from Private Sources	0.00	698.45
	<b>280 Subtotal</b>	0.00	701.28
<b>450 Campbell Award</b>			
1510	Interest Earnings	56.84	0.00
<b>480 Schulte Scholarship</b>			
1510	Interest Earnings	62.50	0.00
1920	Contributions/Donations from Private Sources	3,060.50	0.00
	<b>480 Subtotal</b>	3,123.00	0.00
<b>490 Robison Scholarship</b>			
1510	Interest Earnings	333.12	0.00
1920	Contributions/Donations from Private Sources	190.00	0.00
	<b>490 Subtotal</b>	523.12	0.00
<b>510 UPS/Canyon Students Scholarship</b>			
1510	Interest Earnings	523.71	0.00
1920	Contributions/Donations from Private Sources	15,000.00	0.00



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## 85 - Miscellaneous Trust Fund

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

PRC Revenue		2002 Value	2003 Value
	<b>510 Subtotal</b>	15,523.71	0.00
<b>520</b>	<b>General Scholarship</b>		
1510	Interest Earnings	12.82	0.00
1920	Contributions/Donations from Private Sources	115.00	0.00
9710	Residual Equity Transfers In	3,717.42	0.00
	<b>520 Subtotal</b>	3,845.24	0.00
<b>546</b>	<b>Wildcat Athletic Endowment</b>		
1510	Interest Earnings	1,386.68	0.00
1920	Contributions/Donations from Private Sources	4,186.00	0.00
	<b>546 Subtotal</b>	5,572.68	0.00
<b>578</b>	<b>Taylor Scholarship</b>		
1510	Interest Earnings	5.14	0.00
<b>720</b>	<b>Launer Library Endowment</b>		
1510	Interest Earnings	98.19	0.00
1920	Contributions/Donations from Private Sources	244.54	0.00
	<b>720 Subtotal</b>	342.73	0.00
<b>730</b>	<b>Musicians Scholarship</b>		
1510	Interest Earnings	67.04	0.00
<b>740</b>	<b>Coca Cola Scholarship</b>		
1510	Interest Earnings	30.36	0.00
1920	Contributions/Donations from Private Sources	1,000.00	0.00
	<b>740 Subtotal</b>	1,030.36	0.00
<b>750</b>	<b>Hemmer Football Endowment</b>		
1510	Interest Earnings	23.98	0.00
1530	Net Increase (Decrease) in the Fair Value of Investments	-340.68	0.00
	<b>750 Subtotal</b>	-316.70	0.00
<b>760</b>	<b>Art Endowment</b>		
1510	Interest Earnings	7.47	0.00
<b>770</b>	<b>Hemmer Scholarship</b>		
1510	Interest Earnings	243.69	0.00
<b>780</b>	<b>Waltmire Scholarship</b>		



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## 85 - Miscellaneous Trust Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	19.02	0.00
1520 Dividends on Investments	30.54	0.00
1530 Net Increase (Decrease) in the Fair Value of Investments	890.39	0.00
<b>780 Subtotal</b>	<b>939.95</b>	<b>0.00</b>
<b>790 Hoffman Scholarship</b>		
1510 Interest Earnings	947.04	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>31,911.31</b>	<b>17,167.25</b>

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

PRC Program Function Object	2002 Value	2003 Value
<b>038 Campbell Award Endowment</b>		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
870 Student Scholarships	0.00	400.00
<b>039 Schulte Scholarship Endowment</b>		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
870 Student Scholarships	0.00	500.00
<b>040 Robison Scholarship Endowment</b>		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
870 Student Scholarships	0.00	500.00
<b>041 UPS Scholarship Endowment</b>		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
870 Student Scholarships	0.00	2,250.00
<b>042 General Scholarship</b>		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
870 Student Scholarships	0.00	700.00



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## 85 - Miscellaneous Trust Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
<b>043</b>	<b>Wildcat Athletic Endowment</b>				
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			6XX	Supplies and Materials	4,113.85
				0.00	
<b>044</b>	<b>HS Library Endowment</b>				
	1XX	Regular Education Programs - Elementary/Secondary			
		222X	Educational Media Services		
			6XX	Supplies and Materials	140.70
				0.00	
<b>045</b>	<b>Musicians Scholarship Endowment</b>				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			870	Student Scholarships	200.00
				0.00	
<b>046</b>	<b>Coca Cola Scholarship Endowment</b>				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			870	Student Scholarships	1,000.00
				0.00	
<b>049</b>	<b>Hemmer Scholarship endowment</b>				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			870	Student Scholarships	200.00
				0.00	
<b>050</b>	<b>Hoffman Scholarship Endowment</b>				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			870	Student Scholarships	1,000.00
				0.00	
<b>480</b>	<b>Schulte Scholarship</b>				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			870	Student Scholarships	0.00
				750.00	
<b>510</b>	<b>UPS/Canyon Students Scholarship</b>				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			870	Student Scholarships	0.00
				1,500.00	



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## 85 - Miscellaneous Trust Fund

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

PRC Program Function Object	2002 Value	2003 Value
<b>546 Wildcat Athletic Endowment</b>		
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
6XX Supplies and Materials	1,790.70	0.00
<b>578 Taylor Scholarship</b>		
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	175.05	0.00
<b>720 Launer Library Endowment</b>		
1XX Regular Education Programs - Elementary/Secondary		
222X Educational Media Services		
6XX Supplies and Materials	691.05	0.00
<b>740 Coca Cola Scholarship</b>		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
870 Student Scholarships	500.00	0.00
<b>770 Hemmer Scholarship</b>		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
870 Student Scholarships	500.00	0.00
<b>780 Waltmire Scholarship</b>		
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	3,542.37	0.00
<b>790 Hoffman Scholarship</b>		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
870 Student Scholarships	1,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>10,449.17</u>	<u>11,004.55</u>



# Trustees' Financial Summary

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## 85 - Miscellaneous Trust Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					146,711.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					17,167.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					11,004.55	(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	463.83	(4b)	-463.83	
					-463.83	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					152,410.10	(5)



# Trustees' Financial Summary

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<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2002 Value</b>	<b>2003 Value</b>
XX	XXX 26XX	41X Energy Utility Services	113,493.07	113,981.02
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	26,865.00	44,307.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	449.10	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	14,236.00	23,232.00
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

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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	109,450.70
b. Related Services Block Grant Entitlement	36480.55
c. Total Entitlements Subject to Reversion	145,931.25

## 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)]	194,088.56
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	325,966.45
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: 0313-5696875

15 Flathead County

0313 Columbia Falls H S

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	224,938.30	0.00	0.00	0.00
280	1XXX	2XX	53,533.04	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,294.24	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	20,265.25	0.00	0.00	0.00
280	21XX	2XX	2,921.77	0.00	0.00	0.00
280	21XX	3XX	770.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	125.45	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	17,305.02	0.00	0.00	0.00
280	24XX	2XX	2,646.38	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	427.92	0.00	0.00	0.00
280	24XX	5XX	575.25	0.00	0.00	0.00
280	24XX	6XX	1,163.83	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>			325,966.45	0.00	0.00	0.00 325,966.45



# Trustees' Financial Summary

**FY2002-03**

**Submit ID: 0313-5696875**

**15 Flathead County**

**0313 Columbia Falls H S**

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