



# Trustees' Financial Summary

FY2002-03

Submit ID: 0316-3197685

**15 Flathead County  
0316 Creston 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** Jill Kaufman

Phone #: (406) 755-7072

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

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

**Chair, Board of Trustees** Joann Russell

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

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

**County Superintendent** Donna Maddux

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

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

## Software

Accounting Package: Black Mountain

For FY03 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

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



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PRC	Title	Project Type	Project Number	CFDA #
143	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1503161403	84.367
255	Interest/Local	LOCAL		
313	Title I, Part A, Improving Basic Programs	FEDERAL	1503163103	84.010A
393	Title V, Part A, Innovative Programs	FEDERAL	1503163903	84.298
530	Title I Part A	FEDERAL	1503163102	84.010A
603	Title II, Part D, Ed Technology	FEDERAL	1503166003	84.318
802	Local Programs	LOCAL	Local	Local



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	71,386.85	6,043.10	18,068.55	403.55
02	Taxes Receivable - Real and Personal (120-149)	10,314.46	785.93	498.23	
03	Taxes Receivable - Protested (150-159)	585.62	49.79	28.22	
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>82,286.93</b>	<b>6,878.82</b>	<b>18,595.00</b>	<b>403.55</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)	15,580.86	835.72	526.45	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>15,580.86</b>	<b>835.72</b>	<b>526.45</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	25,708.15			
48	Fund Balance for Budget (961-970)	40,997.92	6,043.10	18,068.55	403.55
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>66,706.07</b>	<b>6,043.10</b>	<b>18,068.55</b>	<b>403.55</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>82,286.93</b>	<b>6,878.82</b>	<b>18,595.00</b>	<b>403.55</b>

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**0316 Creston Elem**

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)	2,314.91	15,304.43	13,023.97	
02	Taxes Receivable - Real and Personal (120-149)	876.41			
03	Taxes Receivable - Protested (150-159)	29.28			
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>3,220.60</b>	<b>15,304.43</b>	<b>13,023.97</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)	905.69		3,052.55	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>905.69</b>		<b>3,052.55</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	2,314.91	15,304.43	9,971.42	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>2,314.91</b>	<b>15,304.43</b>	<b>9,971.42</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>3,220.60</b>	<b>15,304.43</b>	<b>13,023.97</b>	

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				1,119.48
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>				1,119.48
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				1,119.48
52	<b>TOTAL FUND BALANCE/EQUITY</b>				1,119.48
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				1,119.48

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

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	14.79		442.63	
02	Taxes Receivable - Real and Personal (120-149)			.10	
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>14.79</b>		<b>442.73</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)			.10	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			<b>.10</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	14.79		442.63	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>14.79</b>		<b>442.63</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>14.79</b>		<b>442.73</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)		52,603.31		
02	Taxes Receivable - Real and Personal (120-149)		731.78		
03	Taxes Receivable - Protested (150-159)		40.27		
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>		53,375.36		
<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)		772.05		
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>		772.05		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		52,603.31		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		52,603.31		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		53,375.36		

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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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**15 Flathead County**  
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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)			5,287.69	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			5,287.69	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)			5,287.69	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			5,287.69	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			5,287.69	



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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)	3,186.32	24,672.40		
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>3,186.32</b>	<b>24,672.40</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	3,186.32	24,672.40		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	<b>3,186.32</b>	<b>24,672.40</b>		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>3,186.32</b>	<b>24,672.40</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)			142,928.30	
11	Buildings and Building Improvements (331 & 332)			309,424.51	
12	Machinery and Equipment (341 & 342)			181,160.24	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				1,562.11
15	Amounts to be Provided (404-406)				9,930.02
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>633,513.05</b>	<b>11,492.13</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)				
28	Notes Payable - Noncurrent (720)				1,975.63
29	Lease Obligations Payable (730)				1,820.26
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				7,696.24
35	<b>TOTAL LIABILITIES</b>				<b>11,492.13</b>
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			633,513.05	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>633,513.05</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>633,513.05</b>	<b>11,492.13</b>



# Trustees' Financial Summary

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## 01 - General Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	124,195.70	143,369.53
1112 District Levy - Personal Property	2,398.48	1,625.72
1113 District Levy - Heavy Motor Vehicles	0.00	0.18
1190 Penalties and Interest on Taxes	924.80	966.31
1510 Interest Earnings	1,170.97	868.78
1900 Other Revenue from Local Sources	41.18	0.00
1920 Contributions/Donations from Private Sources	50.00	0.00
3110 Direct State Aid	157,209.36	141,041.91
3115 State Spec Ed Allowable Cost Pymt to Districts	10,192.05	4,510.66
3120 State Guaranteed Tax Base Aid	34,040.79	27,917.40
3440 State HB20/SB417 Prop Tax Reimb	992.61	307.37
3444 State School Block Grant	23,116.62	22,528.94
6100 Material Prior Period Revenue Adjustments	197.60	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>354,530.16</b>	<b>343,136.80</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	165,127.65	183,277.59
2XX Personal Services - Employee Benefits	7,545.33	1,276.45
3XX Purchased Professional and Technical Services	4,837.72	0.00
4XX Purchased Property Services	266.90	1,370.00
6XX Supplies and Materials	20,586.43	25,571.04
21XX Support Services - Students		
1XX Personal Services - Salaries	15,927.14	11,324.48
2XX Personal Services - Employee Benefits	110.76	78.87
3XX Purchased Professional and Technical Services	392.50	100.00
810 Dues and Fees	50.00	50.00
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	2,100.00	2,000.00
5XX Other Purchased Services	1,578.86	136.40
810 Dues and Fees	75.00	150.00
222X Educational Media Services		
1XX Personal Services - Salaries	17,784.72	17,990.52
2XX Personal Services - Employee Benefits	123.68	125.30
4XX Purchased Property Services	247.50	0.00
6XX Supplies and Materials	2,895.61	1,878.52
7XX Property and Equipment Acquisition	0.00	7,000.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0316-3197685

15 Flathead County  
0316 Creston Elem

## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		3XX	Purchased Professional and Technical Services	1,587.20	1,600.35
		5XX	Other Purchased Services	1,027.00	1,475.00
		6XX	Supplies and Materials	91.35	66.10
		810	Dues and Fees	587.00	637.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	24,266.69	26,602.07
		2XX	Personal Services - Employee Benefits	1,168.76	185.27
		5XX	Other Purchased Services	80.00	0.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	13,741.75	13,385.79
		2XX	Personal Services - Employee Benefits	95.56	93.23
		3XX	Purchased Professional and Technical Services	130.00	1,885.00
		4XX	Purchased Property Services	663.45	712.26
		5XX	Other Purchased Services	3,465.45	4,416.23
		6XX	Supplies and Materials	1,330.66	309.66
		810	Dues and Fees	175.00	50.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	11,677.44	11,631.00
		2XX	Personal Services - Employee Benefits	81.21	81.00
		3XX	Purchased Professional and Technical Services	1,324.61	1,183.40
		4XX	Purchased Property Services	8,963.59	8,490.00
		5XX	Other Purchased Services	2,601.00	3,589.00
		6XX	Supplies and Materials	2,197.01	6,073.91
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	1,061.92	1,461.62
		850	Interest on Debt	1,038.08	638.38
270	Gifted and Talented				
	1XXX	Instruction			
		6XX	Supplies and Materials	90.00	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	14,749.00	987.85
		2XX	Personal Services - Employee Benefits	102.57	6.88
		3XX	Purchased Professional and Technical Services	1,329.61	315.00
		5XX	Other Purchased Services	277.85	480.00
		6XX	Supplies and Materials	318.95	3,007.27
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	2,003.76	0.00
		2XX	Personal Services - Employee Benefits	13.93	0.00



# Trustees' Financial Summary

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15 Flathead County  
0316 Creston Elem

## 01 - General 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				
	21XX	Support Services - Students			
		3XX	Purchased Professional and Technical Services	800.00	0.00
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	0.00	2,197.55
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	180.00	150.00
		2XX	Personal Services - Employee Benefits	1.25	1.03
		3XX	Purchased Professional and Technical Services	300.00	300.00
910	Food Services				
	31XX	Food Services			
		6XX	Supplies and Materials	164.64	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				337,336.09	344,341.02

### Schedule of Changes Worksheet

Beginning Fund Balance					54,811.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					343,136.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					344,341.02	(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	25,708.15	Less Last Year	12,609.29	(4b)	13,098.86	
					13,098.86	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					66,706.08	(5)



# Trustees' Financial Summary

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## 10 - Transportation Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	5,452.14	11,853.06
1112 District Levy - Personal Property	80.43	88.22
1113 District Levy - Heavy Motor Vehicles	0.00	0.02
1190 Penalties and Interest on Taxes	29.56	45.83
1410 Individual Transportation Fees	2,222.01	2,089.00
1510 Interest Earnings	12.88	16.51
1900 Other Revenue from Local Sources	0.00	710.70
2220 County On-Schedule Trans Reimb	4,303.50	4,586.40
3210 State On-Schedule Trans Reimb	4,303.50	4,586.40
3440 State HB20/SB417 Prop Tax Reimb	35.28	12.80
3444 State School Block Grant	648.06	631.58
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>17,087.36</b>	<b>24,620.52</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		
25XX Support Services - Business		
1XX Personal Services - Salaries	2,787.57	2,989.96
27XX Student Transportation Services		
1XX Personal Services - Salaries	9,031.39	8,927.24
4XX Purchased Property Services	3,057.70	1,431.90
5XX Other Purchased Services	1,426.00	1,017.50
6XX Supplies and Materials	1,284.32	1,352.57
810 Dues and Fees	105.00	50.00
8XX Other Expenditures	1,021.55	0.00
52XX Capital Leases or Long Term Notes with Board of Investm		
840 Principal On Debt	907.78	1,884.26
850 Interest on Debt	114.16	106.79
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>19,735.47</b>	<b>17,760.22</b>



# Trustees' Financial Summary

FY2002-03

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15 Flathead County

0316 Creston Elem

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						-817.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						24,620.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						17,760.22	(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)						6,043.10	(5)



# Trustees' Financial Summary

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15 Flathead County

0316 Creston Elem

## 11 - Bus Depreciation Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	6,534.26	6,874.38
1112 District Levy - Personal Property	45.54	99.53
1113 District Levy - Heavy Motor Vehicles	0.00	0.01
1190 Penalties and Interest on Taxes	14.51	38.87
1510 Interest Earnings	158.26	181.26
3440 State HB20/SB417 Prop Tax Reimb	18.74	11.67
3444 State School Block Grant	165.15	160.95
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>6,936.46</b>	<b>7,366.67</b>

### Schedule of Changes Worksheet

Beginning Fund Balance	10,701.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,366.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00 Less Last Year           0.00           (4a)	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)	18,068.55	(5)



# Trustees' Financial Summary

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15 Flathead County  
0316 Creston Elem

## 12 - School Food Services Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	4.09	4.30
1623 Milk Sales	829.45	1,825.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	833.54	1,829.80

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

PRC Program Function Object	2002 Value	2003 Value
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	966.68	1,456.80
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	966.68	1,456.80

## Schedule of Changes Worksheet

Beginning Fund Balance		30.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,829.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,456.80	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		403.55	(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
1111 District Levy - Real Property	27,515.59	8,302.35
1112 District Levy - Personal Property	468.36	554.55
1113 District Levy - Heavy Motor Vehicles	0.00	0.01
1190 Penalties and Interest on Taxes	169.02	183.78
1510 Interest Earnings	90.58	33.76
3440 State HB20/SB417 Prop Tax Reimb	385.99	115.13
3444 State School Block Grant	3,843.94	3,746.22

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

32,473.48      12,935.80

### 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	28,644.00	12,272.00
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	3,400.00	0.00

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

32,044.00      12,272.00



# Trustees' Financial Summary

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15 Flathead County

0316 Creston Elem

## 13 - Tuition Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					1,651.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					12,935.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					12,272.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,314.91	(5)



# Trustees' Financial Summary

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Submit ID: 0316-3197685

**15 Flathead County  
0316 Creston Elem**

## 14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	361.59	174.56
2240 County Retirement Distribution	38,896.19	43,186.07
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>39,257.78</b>	<b>43,360.63</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		
2XX Personal Services - Employee Benefits	22,095.06	32,454.01
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1,079.28	1,746.73
222X Educational Media Services		
2XX Personal Services - Employee Benefits	2,715.97	2,729.35
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	3,858.44	4,034.62
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,455.24	1,453.43
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	941.49	930.54
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	698.32	714.20
4XXX Facilities Acquisition and Construction Services		
2XX Personal Services - Employee Benefits	0.00	129.32
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,193.10	152.81
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	360.31	0.00
291 Federal Title I Grant - Educationally Deprived/Compensat		
1XXX Instruction		
2XX Personal Services - Employee Benefits	478.76	0.00
<b>530 Title I Part A</b>		
291 Federal Title I Grant - Educationally Deprived/Compensat		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,495.51	0.00



# 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
291 Federal Title I Grant - Educationally Deprived/Compensat		
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	37,371.48	44,345.01

### Schedule of Changes Worksheet

Beginning Fund Balance		16,288.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		43,360.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		44,345.01	(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)		15,304.43	(5)



# Trustees' Financial Summary

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**15 Flathead County  
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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>143 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	8,751.50
<b>255 Interest/Local</b>	
1510 Interest Earnings	282.03
1910 Rentals	400.00
<b>255 Subtotal</b>	682.03
<b>313 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	26,534.00
<b>393 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	143.95
<b>530 Title I Part A</b>	
4200 Title I, Part A, Improving Basic Programs	3,238.22
<b>802 Local Programs</b>	
1920 Contributions/Donations from Private Sources	500.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	39,849.70

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

PRC Program Function Object	2003 Value
<b>143 Title II, Part A, Teacher/Principal Train/Recruit</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	1,392.00
5XX Other Purchased Services	1,277.40
6XX Supplies and Materials	5,729.86
221X Improvement of Instruction Services	
5XX Other Purchased Services	352.24
<b>143 Subtotal</b>	8,751.50
<b>313 Title I, Part A, Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	17,512.68
5XX Other Purchased Services	769.16
6XX Supplies and Materials	7,273.66



# 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
420 Title I, Part A, Improving Basic Programs	
221X Improvement of Instruction Services	
5XX Other Purchased Services	978.50
	26,534.00
<b>313 Subtotal</b>	
<b>393 Title V, Part A, Innovative Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
6XX Supplies and Materials	143.95
<b>530 Title I Part A</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	2,569.68
6XX Supplies and Materials	668.54
	3,238.22
<b>530 Subtotal</b>	
<b>802 Local Programs</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	361.90
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      39,029.57



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						10,201.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						39,849.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						39,029.57	(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	1,050.00	(4b)		-1,050.00	
							-1,050.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						9,971.42	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
143 Title II, Part A, Teacher/Principal Train/Recruit	8,751.50	8751.50	.00
255 Interest/Local	682.03	0.00	682.03
313 Title I, Part A, Improving Basic Programs	26,534.00	26534.00	.00
393 Title V, Part A, Innovative Programs	143.95	143.95	.00
530 Title I Part A	3,238.22	3238.22	.00
603 Title II, Part D, Ed Technology	0.00	0.00	.00
802 Local Programs	500.00	361.90	138.10
<b>Total</b>	<u>39,849.70</u>	<u>39,029.57</u>	<u>820.13</u>



# 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	29.54	14.91
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	29.54	14.91

### Schedule of Changes Worksheet

Beginning Fund Balance	1,104.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year            0.00    Less Last Year            0.00            (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year            0.00    Less Last Year            0.00            (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,119.48	(5)



# Trustees' Financial Summary

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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	43.75	2.35
3281 State Technology Aid	75.18	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	118.93	2.35

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	932.25	0.00
7XX Property and Equipment Acquisition	354.48	0.00
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	101.10	0.00
222X Educational Media Services		
4XX Purchased Property Services	0.00	400.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,387.83	400.00



# Trustees' Financial Summary

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28 - Technology Fund

## Schedule of Changes Worksheet

Beginning Fund Balance					412.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					400.00	(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)					14.79	(5)



# Trustees' Financial Summary

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## 29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
3282 State Flexibility Fund Allocation	0.00	2,033.15
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	2,033.15

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	0.00	2,033.15
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	2,033.15

## Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,033.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,033.15	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00   Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00   Less Last Year           0.00           (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



# Trustees' Financial Summary

FY2002-03

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## 50 - Debt Service Fund

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

PRC Revenue		2002 Value	2003 Value
1112	District Levy - Personal Property	0.00	31.35
1510	Interest Earnings	9.29	5.41
3440	State HB20/SB417 Prop Tax Reimb	53.01	14.09
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>62.30</u>	<u>50.85</u>

### Schedule of Changes Worksheet

Beginning Fund Balance				391.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				50.85	(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)				442.63	(5)



# Trustees' Financial Summary

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**15 Flathead County  
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## 61 - Building Reserve Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	9,794.94	9,906.23
1112	District Levy - Personal Property	195.31	181.18
1113	District Levy - Heavy Motor Vehicles	0.00	0.01
1190	Penalties and Interest on Taxes	77.19	78.61
1510	Interest Earnings	1,211.63	653.30
1920	Contributions/Donations from Private Sources	4,310.00	0.00
3440	State HB20/SB417 Prop Tax Reimb	115.91	34.17
3444	State School Block Grant	1,532.36	1,493.40
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>17,237.34</u>	<u>12,346.90</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
3XX	Purchased Professional and Technical Services	0.00	150.00
4XX	Purchased Property Services	6,602.50	2,339.68
4XXX	Facilities Acquisition and Construction Services		
6XX	Supplies and Materials	0.00	433.30
7XX	Property and Equipment Acquisition	0.00	8,979.30
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>6,602.50</u>	<u>11,902.28</u>



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## 61 - Building Reserve Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					52,158.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					12,346.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					11,902.28	(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)					52,603.31	(5)



# Trustees' Financial Summary

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## 84 - Student Extracurricular Activities Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	85.92	69.39
1700	Student Extracurricular Activity Receipts	6,684.35	8,962.98
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		6,770.27	9,032.37

### 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	5,212.38	7,273.34
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		5,212.38	7,273.34

## Schedule of Changes Worksheet

Beginning Fund Balance				3,528.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				9,032.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				7,273.34	(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)				5,287.69	(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	7,393.76	7,295.30
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	8,979.30
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	32,194.00	12,272.00
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	9,191.44
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	9,191.44

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,063.56
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	13,235.59
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	6,994.55
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	4680.78

### 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	4680.78	
X01-680 Deferred Revenue		4680.78

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	4680.78
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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

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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	987.85	0.00	0.00	0.00	
280	1XXX	2XX	6.88	0.00	0.00	0.00	
280	1XXX	3XX	315.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	480.00	0.00	0.00	0.00	
280	1XXX	6XX	3,007.27	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	2,197.55	0.00	0.00	0.00	
<b>Totals</b>			6,994.55	0.00	0.00	0.00	6,994.55



# Trustees' Financial Summary

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

*\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY03.*