



Trustees' Financial Summary

FY2002-03

Submit ID: 0323-1453704

15 Flathead County

0323 Kila 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 Sharon Leach

Phone #: (406) 257-2428

(Signature)

(Date)

Chair, Board of Trustees Donn Shrader

(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 #
133	Gifted & Talented	STATE	1503231303	State
143	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1503231403	84.367
195	Latch Key	LOCAL		
200	Smith Valley	LOCAL		
201	Trees	LOCAL		
202	Science	LOCAL		
205	5th Grade	LOCAL		
208	8th Grade	LOCAL		
210	Interest/Local	LOCAL		
211	Interest/Local	LOCAL		
220	E Rate	LOCAL		
222	Booster Club	LOCAL		
240	Computer	LOCAL		
250	Library Books	LOCAL		
260	Miscellaneous	LOCAL		
270	Yearbook	LOCAL		
280	6th Grade	LOCAL		
290	Wal-Mart	LOCAL		
300	Miscellaneous	LOCAL		
313	Title I, Part A, Improving Basic Programs	FEDERAL	1503233103	84.010A
393	Title V, Part A, Innovative Programs	FEDERAL	1503233903	84.298
471	Seed Grant	LOCAL		
472	Seed Grant (03-04)	LOCAL		
543	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	s358a020829	84.358A
603	Title II, Part D, Ed Technology	FEDERAL	1503236003	84.318
723	GEAR UP	FEDERAL	600-012	84.334
910	Budget Amendment			
911	Budget Amendment			

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	20,030.05	1,359.01		11,041.87
02	Taxes Receivable - Real and Personal (120-149)	18,570.93			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	38,600.98	1,359.01		11,041.87
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	18,570.93			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	18,570.93			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	615.34			
48	Fund Balance for Budget (961-970)	19,414.71	1,359.01		11,041.87
52	TOTAL FUND BALANCE/EQUITY	20,030.05	1,359.01		11,041.87
53	TOTAL LIABILITIES AND FUND BALANCE	38,600.98	1,359.01		11,041.87

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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-501.19	40,210.58	7,619.12	
02	Taxes Receivable - Real and Personal (120-149)	2,660.12			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			185.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,158.93	40,210.58	7,804.12	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			228.00	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,660.12		5,271.81	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,660.12		5,499.81	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-501.19	40,210.58	2,304.31	
52	TOTAL FUND BALANCE/EQUITY	-501.19	40,210.58	2,304.31	
53	TOTAL LIABILITIES AND FUND BALANCE	2,158.93	40,210.58	7,804.12	

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				339.87
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				339.87
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				339.87
52	TOTAL FUND BALANCE/EQUITY				339.87
53	TOTAL LIABILITIES AND FUND BALANCE				339.87

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

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4.34	1,422.98	16,224.11	
02	Taxes Receivable - Real and Personal (120-149)			2,740.97	
03	Taxes Receivable - Protested (150-159)			.01	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4.34	1,422.98	18,965.09	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			2,740.98	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			2,740.98	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	4.34	1,422.98	16,224.11	
52	TOTAL FUND BALANCE/EQUITY	4.34	1,422.98	16,224.11	
53	TOTAL LIABILITIES AND FUND BALANCE	4.34	1,422.98	18,965.09	

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	605.86			
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)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	605.86			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	605.86			
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	605.86			
53	TOTAL LIABILITIES AND FUND BALANCE	605.86			

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

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

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			10,592.76	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			10,592.76	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)			10,592.76	
52	TOTAL FUND BALANCE/EQUITY			10,592.76	
53	TOTAL LIABILITIES AND FUND BALANCE			10,592.76	



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	49.36	24,916.81		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	49.36	24,916.81		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	49.36	24,916.81		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	49.36	24,916.81		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	49.36	24,916.81		



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

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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
10	Land and Land Improvements (311-322)			44,016.86	
11	Buildings and Building Improvements (331 & 332)			789,810.00	
12	Machinery and Equipment (341 & 342)			194,880.66	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				16,563.98
15	Amounts to be Provided (404-406)				153,100.48
20	TOTAL ASSETS AND OTHER DEBITS			1,028,707.52	169,664.46
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				135,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				11,708.34
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				22,956.12
35	TOTAL LIABILITIES				169,664.46
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			1,028,707.52	
52	TOTAL FUND BALANCE/EQUITY			1,028,707.52	
53	TOTAL LIABILITIES AND FUND BALANCE			1,028,707.52	169,664.46



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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	144,285.09	135,114.48
1112 District Levy - Personal Property	4,119.01	3,044.05
1113 District Levy - Heavy Motor Vehicles	375.31	297.69
1190 Penalties and Interest on Taxes	1,422.95	2,294.98
1510 Interest Earnings	1,700.22	521.80
1900 Other Revenue from Local Sources	59.99	385.22
1920 Contributions/Donations from Private Sources	4,743.63	0.00
3110 Direct State Aid	282,518.00	253,065.03
3115 State Spec Ed Allowable Cost Pymt to Districts	21,280.78	19,964.74
3120 State Guaranteed Tax Base Aid	98,615.07	92,123.04
3440 State HB20/SB417 Prop Tax Reimb	580.70	493.19
3444 State School Block Grant	25,782.45	25,126.99
6100 Material Prior Period Revenue Adjustments	-2,940.75	551.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	582,542.45	532,982.55

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	272,625.64	261,830.29
2XX Personal Services - Employee Benefits	27,397.30	22,776.96
3XX Purchased Professional and Technical Services	1,111.27	0.00
5XX Other Purchased Services	2,180.00	1,446.46
6XX Supplies and Materials	12,867.67	7,177.47
21XX Support Services - Students		
1XX Personal Services - Salaries	1,288.11	6,679.10
2XX Personal Services - Employee Benefits	11.79	66.76
3XX Purchased Professional and Technical Services	100.99	50.00
5XX Other Purchased Services	218.25	332.15
6XX Supplies and Materials	1,364.54	703.57
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	2,500.00	0.00
222X Educational Media Services		
1XX Personal Services - Salaries	15,613.45	16,055.25
2XX Personal Services - Employee Benefits	142.93	160.47
3XX Purchased Professional and Technical Services	409.50	1,000.00
4XX Purchased Property Services	127.50	529.00
6XX Supplies and Materials	5,011.18	205.04



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01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	12,356.45	13,495.75
		2XX	Personal Services - Employee Benefits	1,863.12	2,234.89
		3XX	Purchased Professional and Technical Services	3,736.50	4,246.00
		4XX	Purchased Property Services	180.00	0.00
		5XX	Other Purchased Services	1,843.18	1,361.36
		6XX	Supplies and Materials	4,849.88	1,737.54
		810	Dues and Fees	1,347.50	1,099.00
		8XX	Other Expenditures	300.00	200.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	44,000.00	45,760.00
		2XX	Personal Services - Employee Benefits	2,802.80	2,857.36
		6XX	Supplies and Materials	80.95	0.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	20,627.00	21,627.00
		2XX	Personal Services - Employee Benefits	2,888.83	2,916.16
		5XX	Other Purchased Services	981.22	775.77
		810	Dues and Fees	75.00	75.00
		8XX	Other Expenditures	40.00	0.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	0.00	16,288.50
		2XX	Personal Services - Employee Benefits	0.00	2,262.80
		3XX	Purchased Professional and Technical Services	360.00	360.00
		4XX	Purchased Property Services	77,669.61	21,945.50
		5XX	Other Purchased Services	5,399.00	6,457.00
		6XX	Supplies and Materials	4,897.45	3,525.84
		7XX	Property and Equipment Acquisition	0.00	8,557.00
		8XX	Other Expenditures	80.00	0.00
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	230.00	0.00
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	3,016.67	0.00
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	5,544.81	4,845.58
		850	Interest on Debt	321.83	925.67
270	Gifted and Talented				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	700.00	0.00
		2XX	Personal Services - Employee Benefits	6.41	0.00
		5XX	Other Purchased Services	354.85	0.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0323-1453704

15 Flathead County

0323 Kila Elem

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
270	Gifted and Talented				
	1XXX	Instruction			
		6XX	Supplies and Materials	475.53	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	30,327.57	25,683.80
		2XX	Personal Services - Employee Benefits	3,247.63	2,176.70
		5XX	Other Purchased Services	50.00	0.00
		6XX	Supplies and Materials	539.20	81.12
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	2,186.68	4,128.64
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	1,500.00	0.00
		2XX	Personal Services - Employee Benefits	13.73	0.00
		3XX	Purchased Professional and Technical Services	736.00	0.00
		5XX	Other Purchased Services	37.50	0.00
		6XX	Supplies and Materials	503.25	0.00
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	6,300.01	6,300.00
		6XX	Supplies and Materials	4,839.41	0.00
133	Gifted & Talented				
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	700.92
		5XX	Other Purchased Services	0.00	175.00
				0.00	875.92
	133 Subtotal				
910	Budget Amendment				
1XX	Regular Education Programs - Elementary/Secondary				
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	18,000.00	0.00
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	0.00	7,900.78
				0.00	7,900.78
	910 Subtotal			18,000.00	7,900.78



Trustees' Financial Summary

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15 Flathead County

0323 Kila Elem

01 - General Fund

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

PRC Program Function Object	2002 Value	2003 Value
911 Budget Amendment		
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
6XX Supplies and Materials	0.00	800.10
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	3,025.00
	<hr/>	<hr/>
911 Subtotal	0.00	3,825.10
	<hr/>	<hr/>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	608,279.69	533,538.30

Schedule of Changes Worksheet

Beginning Fund Balance		35,154.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		532,982.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		533,538.30	(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	615.34		
Less Last Year	15,184.09		(4b)
		-14,568.75	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		20,030.05	(5)



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15 Flathead County

0323 Kila Elem

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	42.81	18.54
1900	Other Revenue from Local Sources	227.38	0.00
2220	County On-Schedule Trans Reimb	4,759.31	2,472.12
3210	State On-Schedule Trans Reimb	4,759.30	8,566.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		9,788.80	11,056.98

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		
5XX	Other Purchased Services	9,782.28	11,429.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		9,782.28	11,429.12

Schedule of Changes Worksheet

Beginning Fund Balance				1,731.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				11,056.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				11,429.12	(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)				1,359.01	(5)



Trustees' Financial Summary

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15 Flathead County

0323 Kila 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	436.04	165.62
1621 Lunch Sales	23,089.97	23,984.39
1900 Other Revenue from Local Sources	0.00	23.93
3220 State Food Services Match	456.24	0.00
4550 Federal Child Nutrition	40,654.20	45,734.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	64,636.45	69,908.08

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	29,932.95	32,668.22
4XX Purchased Property Services	1,739.08	1,470.25
5XX Other Purchased Services	781.95	831.81
6XX Supplies and Materials	31,379.42	39,191.75
8XX Other Expenditures	48.90	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	63,882.30	74,162.03



Trustees' Financial Summary

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15 Flathead County

0323 Kila Elem

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance					15,295.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					69,908.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					74,162.03	(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)					11,041.87	(5)



Trustees' Financial Summary

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15 Flathead County
0323 Kila Elem

13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	11,406.09	22,984.82
1112 District Levy - Personal Property	433.67	215.53
1113 District Levy - Heavy Motor Vehicles	28.83	53.37
1190 Penalties and Interest on Taxes	129.05	196.43
1510 Interest Earnings	75.47	40.56
1900 Other Revenue from Local Sources	364.34	0.00
3440 State HB20/SB417 Prop Tax Reimb	37.96	18.44
3444 State School Block Grant	2,286.13	2,228.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14,761.54	25,737.16

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

PRC Program Function Object	2002 Value	2003 Value
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	15,579.00	26,871.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	15,579.00	26,871.00



Trustees' Financial Summary

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15 Flathead County

0323 Kila Elem

13 - Tuition Fund

Schedule of Changes Worksheet

Beginning Fund Balance						632.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						25,737.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						26,871.00	(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)						-501.19	(5)



Trustees' Financial Summary

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15 Flathead County 0323 Kila Elem

14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	888.41	448.05
1900	Other Revenue from Local Sources	0.00	15.67
2240	County Retirement Distribution	73,864.06	86,448.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>74,752.47</u>	<u>86,912.17</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	44,509.51	43,866.07
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	468.94	1,118.99
222X Educational Media Services		
2XX Personal Services - Employee Benefits	2,549.09	2,689.84
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	2,172.49	2,261.03
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	7,183.54	7,666.46
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,367.61	3,623.31
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	0.00	2,728.91
270 Gifted and Talented		
1XXX Instruction		
2XX Personal Services - Employee Benefits	146.94	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,951.35	4,302.97
299 Miscellaneous OPI and Non-OPI Federal Grants/Loans		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,510.94	0.00
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	117.43



Trustees' Financial Summary

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15 Flathead County

0323 Kila Elem

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
471	GEAR UP				
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	0.00	3,679.41
720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics		
			2XX Personal Services - Employee Benefits	244.89	0.00
840	Custody and Child Care Services				
		33XX	Community Services		
			2XX Personal Services - Employee Benefits	677.85	768.02
910	Food Services				
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	4,886.92	5,473.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>74,670.07</u>	<u>78,295.54</u>

Schedule of Changes Worksheet

Beginning Fund Balance					31,593.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					86,912.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					78,295.54	(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)					40,210.58	(5)



Trustees' Financial Summary

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15 Flathead County

0323 Kila Elem

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
133 Gifted & Talented	
3600 State Gifted & Talented Reimbursement	875.00
143 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	12,279.19
195 Latch Key	
1945 Fees - Users/Resale of Supplies	5,608.00
210 Interest/Local	
1510 Interest Earnings	197.13
220 E Rate	
1900 Other Revenue from Local Sources	2,482.32
300 Miscellaneous	
1900 Other Revenue from Local Sources	1,683.72
313 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	47,024.00
393 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	1,344.00
471 Seed Grant	
4710 GEAR UP	2,000.00
543 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	5,811.93
603 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	2,115.00
723 GEAR UP	
4710 GEAR UP	30,400.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	111,820.29

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

PRC Program Function Object	2003 Value
133 Gifted & Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
3XX Purchased Professional and Technical Services	705.00
5XX Other Purchased Services	170.00



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0323 Kila Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
133 Subtotal	875.00
143 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
3XX Purchased Professional and Technical Services	7,567.06
5XX Other Purchased Services	4,345.39
6XX Supplies and Materials	366.74
143 Subtotal	12,279.19
195 Latch Key	
840 Custody and Child Care Services	
33XX Community Services	
1XX Personal Services - Salaries	4,584.23
6XX Supplies and Materials	36.60
195 Subtotal	4,620.83
200 Smith Valley	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
8XX Other Expenditures	242.34
202 Science	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
8XX Other Expenditures	181.72
220 E Rate	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	289.02
8XX Other Expenditures	2,696.67
220 Subtotal	2,985.69



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
300 Miscellaneous	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,182.61
5XX Other Purchased Services	252.55
	1,435.16
300 Subtotal	1,435.16
313 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	38,538.83
2XX Personal Services - Employee Benefits	7,435.00
6XX Supplies and Materials	1,050.00
	47,023.83
313 Subtotal	47,023.83
393 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	173.55
7XX Property and Equipment Acquisition	170.45
222X Educational Media Services	
5XX Other Purchased Services	1,000.00
	1,344.00
393 Subtotal	1,344.00
471 Seed Grant	
471 GEAR UP	
1XXX Instruction	
3XX Purchased Professional and Technical Services	263.51
5XX Other Purchased Services	81.40
6XX Supplies and Materials	72.65
7XX Property and Equipment Acquisition	1,229.69
8XX Other Expenditures	352.75
	2,000.00
471 Subtotal	2,000.00



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15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
472 Seed Grant (03-04)	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
8XX Other Expenditures	129.00
543 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
222X Educational Media Services	
5XX Other Purchased Services	2,535.00
7XX Property and Equipment Acquisition	3,276.93
	5,811.93
543 Subtotal	5,811.93
603 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	955.45
7XX Property and Equipment Acquisition	1,159.55
	2,115.00
603 Subtotal	2,115.00
723 GEAR UP	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	21,961.85
2XX Personal Services - Employee Benefits	2,970.00
3XX Purchased Professional and Technical Services	262.07
5XX Other Purchased Services	3,700.57
6XX Supplies and Materials	41.87
8XX Other Expenditures	1,463.64
	30,400.00
723 Subtotal	30,400.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 111,443.69



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					1,927.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					111,820.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					111,443.69	(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)					2,304.31	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
133 Gifted & Talented	0.00	875.92	-875.92
133 Gifted & Talented	875.00	875.00	.00
143 Title II, Part A, Teacher/Principal Train/Recruit	12,279.19	12279.19	.00
195 Latch Key	5,608.00	4620.83	987.17
200 Smith Valley	0.00	242.34	-242.34
200 Smith Valley	165.00	0.00	165.00
201 Trees	0.00	0.00	.00
201 Trees	1,864.20	2569.90	-705.70
202 Science	0.00	181.72	-181.72
205 5th Grade	0.00	0.00	.00
205 5th Grade	3,079.89	2380.19	699.70
208 8th Grade	0.00	0.00	.00
208 8th Grade	7,780.27	4900.52	2879.75
210 Interest/Local	197.13	0.00	197.13
210 Interest/Local	1,401.50	0.00	1401.50
211 Interest/Local	0.00	0.00	.00
211 Interest/Local	530.50	1290.58	-760.08
220 E Rate	2,482.32	2985.69	-503.37



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
222 Booster Club	0.00	0.00	.00
222 Booster Club	3,372.25	3362.75	9.50
240 Computer	0.00	0.00	.00
240 Computer	0.00	577.87	-577.87
250 Library Books	0.00	0.00	.00
250 Library Books	525.00	539.34	-14.34
260 Miscellaneous	0.00	0.00	.00
260 Miscellaneous	743.71	977.49	-233.78
270 Yearbook	0.00	0.00	.00
270 Yearbook	918.00	656.34	261.66
280 6th Grade	0.00	0.00	.00
280 6th Grade	0.00	732.82	-732.82
290 Wal-Mart	0.00	0.00	.00
290 Wal-Mart	0.00	311.53	-311.53
300 Miscellaneous	1,683.72	1435.16	248.56
300 Miscellaneous	74.80	0.00	74.80
313 Title I, Part A, Improving Basic Programs	47,024.00	47023.83	.17
393 Title V, Part A, Innovative Programs	1,344.00	1344.00	.00
471 Seed Grant	2,000.00	2000.00	.00
472 Seed Grant (03-04)	0.00	129.00	-129.00
543 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	5,811.93	5811.93	.00
603 Title II, Part D, Ed Technology	2,115.00	2115.00	.00
723 GEAR UP	30,400.00	30400.00	.00
910 Budget Amendment	0.00	7900.78	-7900.78
910 Budget Amendment	0.00	0.00	.00
911 Budget Amendment	0.00	3825.10	-3825.10
911 Budget Amendment	0.00	0.00	.00
Total	132,275.41	142,344.82	-10,069.41

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	33.66	4.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	33.66	4.28

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	950.32	0.00
2XX Personal Services - Employee Benefits	175.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,125.32	0.00

Schedule of Changes Worksheet

Beginning Fund Balance		335.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		4.28	(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)		339.87	(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	40.61	4.34
3281 State Technology Aid	136.07	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	176.68	4.34

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	145.00
8XX Other Expenditures	1,458.89	719.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,458.89	864.35

Schedule of Changes Worksheet

Beginning Fund Balance	864.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	864.35	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	4.34	(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	11.04
3282 State Flexibility Fund Allocation	0.00	3,565.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	3,576.83

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	917.19
8XX Other Expenditures	0.00	703.66
222X Educational Media Services		
5XX Other Purchased Services	0.00	533.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	2,153.85

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,576.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,153.85	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,422.98	(5)



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50 - Debt Service Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	17,763.76	22,317.26
1112	District Levy - Personal Property	348.04	419.47
1113	District Levy - Heavy Motor Vehicles	47.66	50.82
1190	Penalties and Interest on Taxes	129.45	295.37
1510	Interest Earnings	520.40	261.37
1920	Contributions/Donations from Private Sources	602.42	0.00
3120	State Guaranteed Tax Base Aid	5,180.87	6,775.62
3440	State HB20/SB417 Prop Tax Reimb	41.59	54.30
3444	State School Block Grant	2,096.90	2,043.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>26,731.09</u>	<u>32,217.80</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		
51XX	General Obligation Bonds, Special Assessments and Intere		
	840 Principal On Debt	20,000.00	20,000.00
	850 Interest on Debt	9,420.00	8,320.00
	860 Agent Fees/Issuance Costs	100.00	100.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>29,520.00</u>	<u>28,420.00</u>



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50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance					12,426.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					32,217.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					28,420.00	(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)					16,224.11	(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	43.86	14.73
1910 Rentals	2,055.00	299.00
1920 Contributions/Donations from Private Sources	47.10	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,145.96	313.73

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	0.00	2,097.49
6XX Supplies and Materials	0.00	380.95
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	114.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	114.50	2,478.44

Schedule of Changes Worksheet

Beginning Fund Balance	2,770.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	313.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,478.44	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	605.86	(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
1510 Interest Earnings	184.91	99.27
1700 Student Extracurricular Activity Receipts	22,578.01	0.00
6100 Material Prior Period Revenue Adjustments	0.00	-205.19
200 Smith Valley		
1700 Student Extracurricular Activity Receipts	0.00	165.00
201 Trees		
1700 Student Extracurricular Activity Receipts	0.00	1,864.20
205 5th Grade		
1700 Student Extracurricular Activity Receipts	0.00	3,079.89
208 8th Grade		
1700 Student Extracurricular Activity Receipts	0.00	7,780.27
210 Interest/Local		
1700 Student Extracurricular Activity Receipts	0.00	1,401.50
211 Interest/Local		
1700 Student Extracurricular Activity Receipts	0.00	530.50
222 Booster Club		
1700 Student Extracurricular Activity Receipts	0.00	3,372.25
250 Library Books		
1700 Student Extracurricular Activity Receipts	0.00	525.00
260 Miscellaneous		
1700 Student Extracurricular Activity Receipts	0.00	743.71
270 Yearbook		
1700 Student Extracurricular Activity Receipts	0.00	918.00
300 Miscellaneous		
1700 Student Extracurricular Activity Receipts	0.00	74.80
600 Tree Damage-EC		
1700 Student Extracurricular Activity Receipts	170.46	0.00
610 Pop-EC		
1700 Student Extracurricular Activity Receipts	474.00	0.00
615 Library-EC		
1700 Student Extracurricular Activity Receipts	200.00	0.00
620 5th-EC		
1700 Student Extracurricular Activity Receipts	1,662.90	0.00
630 8th-EC		
1700 Student Extracurricular Activity Receipts	6,191.07	0.00
640 Computer-EC		
1700 Student Extracurricular Activity Receipts	135.93	0.00



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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
650 Playground-EC			
1700	Student Extracurricular Activity Receipts	10.00	0.00
660 Misc-EC			
1700	Student Extracurricular Activity Receipts	578.33	0.00
670 Yearbook-EC			
1700	Student Extracurricular Activity Receipts	408.50	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		32,594.11	20,349.20

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		25,158.73	54.28
201 Trees			
7XX Extracurricular Athletics and Activities			
3XXX Operation of Non-Educational Services			
XXX Student Extracurricular		0.00	2,569.90
205 5th Grade			
7XX Extracurricular Athletics and Activities			
3XXX Operation of Non-Educational Services			
XXX Student Extracurricular		0.00	2,380.19
208 8th Grade			
7XX Extracurricular Athletics and Activities			
3XXX Operation of Non-Educational Services			
XXX Student Extracurricular		0.00	4,900.52
211 Interest/Local			
7XX Extracurricular Athletics and Activities			
3XXX Operation of Non-Educational Services			
XXX Student Extracurricular		0.00	1,290.58
222 Booster Club			
7XX Extracurricular Athletics and Activities			
3XXX Operation of Non-Educational Services			
XXX Student Extracurricular		0.00	3,362.75



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84 - Student Extracurricular Activities Fund

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		
222 Subtotal	0.00	3,362.75
240 Computer		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	0.00	577.87
250 Library Books		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	0.00	539.34
260 Miscellaneous		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	0.00	977.49
270 Yearbook		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	0.00	656.34
280 6th Grade		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	0.00	732.82
290 Wal-Mart		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	0.00	311.53
610 Pop-EC		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	605.60	0.00



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84 - Student Extracurricular Activities Fund

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

PRC Program Function Object	2002 Value	2003 Value
620 5th-EC		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	1,728.50	0.00
630 8th-EC		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	6,853.34	0.00
660 Misc-EC		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	338.70	0.00
670 Yearbook-EC		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	394.64	0.00
680 6th-EC		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	32.01	0.00
690 WalMart Grant-EC		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	163.04	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>35,274.56</u>	<u>18,353.61</u>



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84 - Student Extracurricular Activities Fund

Schedule of Changes Worksheet

Beginning Fund Balance					8,597.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					20,349.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					18,353.61	(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)					10,592.76	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	18,314.25	18,545.83
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	3,016.67	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	7,900.78
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	15,579.00	26,871.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	13,666.22
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	13,666.22

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,555.03
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	19,679.23
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	32,070.26
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

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

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

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

Subsidiary Ledger

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

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

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



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	25,683.80	0.00	0.00	0.00	
280	1XXX	2XX	2,176.70	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	81.12	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	4,128.64	0.00	0.00	0.00	
Totals			32,070.26	0.00	0.00	0.00	32,070.26



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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.*