



Trustees' Financial Summary

FY2002-03

Submit ID: 0325-3226273

15 Flathead County

0325 Pleasant Valley 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

Phone #:

(Signature)

(Date)

Chair, Board of Trustees Tracie Williams

(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.



Trustees' Financial Summary

FY2002-03

Submit ID: 0325-3226273

15 Flathead County

0325 Pleasant Valley Elem

| PRC | Title | Project Type | Project Number | CFDA # |
|-----|----------|--------------|----------------|--------|
| 210 | Interest | LOCAL | | |

Trustees' Financial Summary

FY2002-03

Submit ID: 0325-3226273

15 Flathead County
0325 Pleasant Valley Elem

| 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) | | | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | 363.19 | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | 6,820.51 | 400.00 | | 100.00 |
| 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 | 7,183.70 | 400.00 | | 100.00 |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | 363.19 | | | |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | 363.19 | | | |
| FUND BALANCE/EQUITY | | | | | |
| 36 | Reserve for Inventories (951) | | | | |
| 37 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget (961-970) | 6,820.51 | 400.00 | | 100.00 |
| 52 | TOTAL FUND BALANCE/EQUITY | 6,820.51 | 400.00 | | 100.00 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 7,183.70 | 400.00 | | 100.00 |

Trustees' Financial Summary

FY2002-03

Submit ID: 0325-3226273

15 Flathead County

0325 Pleasant Valley Elem

| 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) | | | 4,028.67 | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | 1,030.11 | | |
| 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 | | 1,030.11 | 4,028.67 | |
| 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) | | 1,030.11 | 4,028.67 | |
| 52 | TOTAL FUND BALANCE/EQUITY | | 1,030.11 | 4,028.67 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | 1,030.11 | 4,028.67 | |

Trustees' Financial Summary

FY2002-03

Submit ID: 0325-3226273

15 Flathead County
0325 Pleasant Valley Elem

| 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) | | 9,326.62 | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | 208.63 | | |
| 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 | | 9,535.25 | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | 9,326.62 | | |
| 22 | Due to Other Governments (611) | | | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 25 | Deferred Revenue (680) | | 208.63 | | |
| 26 | Other Liabilities (690-699) | | | | |
| 35 | TOTAL LIABILITIES | | 9,535.25 | | |
| 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 | | 9,535.25 | | |

Trustees' Financial Summary

FY2002-03

Submit ID: 0325-3226273

15 Flathead County

0325 Pleasant Valley Elem

| ASSETS, LIABILITIES, AND FUND BALANCE | | METAL MINES TAX RESERVE FUND (24) | STATE MINING IMPACT FUND (25) | IMPACT AID FUND (26) | LITIGATION RESERVE FUND (27) |
|---------------------------------------|--|-----------------------------------|-------------------------------|----------------------|------------------------------|
| 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 | | | | |

Trustees' Financial Summary

FY2002-03

Submit ID: 0325-3226273

15 Flathead County
0325 Pleasant Valley Elem

| 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) | | | | |
| 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 | | | | |
| 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 | | | | |



Trustees' Financial Summary

FY2002-03

Submit ID: 0325-3226273

15 Flathead County

0325 Pleasant Valley Elem

| 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) | | | | |
| 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 | | | | |
| 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) | | | | |
| 50 | Contributed Capital (921) | | | | |
| 51 | Retained Earnings (930-940) | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



Trustees' Financial Summary

FY2002-03

Submit ID: 0325-3226273

15 Flathead County

0325 Pleasant Valley Elem

| 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 | | | | |



Trustees' Financial Summary

FY2002-03

Submit ID: 0325-3226273

15 Flathead County

0325 Pleasant Valley Elem

| ASSETS, LIABILITIES, AND FUND BALANCE | | INSTRUCTIONAL MATERIALS CENTER FUND (76) | MISCELLANEOUS INTERNAL SERVICE FUND (77) | SELF INSURANCE FUND - HEALTH (78) | SELF INSURANCE FUND - LIABILITY (79) |
|---------------------------------------|--|--|--|-----------------------------------|--------------------------------------|
| 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 | | | | |

Trustees' Financial Summary

FY2002-03

Submit ID: 0325-3226273

15 Flathead County

0325 Pleasant Valley Elem

| 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) | | | | |
| 04 | Receivables from Other Funds (160-179) | 976.00 | | | |
| 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 | 976.00 | | | |
| 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) | 976.00 | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 976.00 | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 976.00 | | | |



Trustees' Financial Summary

FY2002-03

Submit ID: 0325-3226273

15 Flathead County

0325 Pleasant Valley Elem

| 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) | 22.61 | 408.35 | | |
| 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 | 22.61 | 408.35 | | |
| LIABILITIES | | | | | |
| 21 | Payable to Other Funds (601-606) | | | | |
| 22 | Due to Other Governments (611) | | | | |
| 23 | Warrants Payable (620) | 22.61 | 408.35 | | |
| 24 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | 22.61 | 408.35 | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 22.61 | 408.35 | | |



Trustees' Financial Summary

FY2002-03

Submit ID: 0325-3226273

15 Flathead County

0325 Pleasant Valley Elem

| 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 | | | | |

Trustees' Financial Summary

FY2002-03

Submit ID: 0325-3226273

15 Flathead County

0325 Pleasant Valley Elem

| ASSETS, LIABILITIES, AND FUND BALANCE | | AGENCY - E FUND (94) | CAFETERIA/ FLEX PLAN FUND (95) | GENERAL FIXED ASSET ACCOUNT GROUP FUND (98) | GENERAL LONG TERM DEBT ACCT GROUP FUND (99) |
|---------------------------------------|--|-------------------------------|---|--|--|
| 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) | | | 25.00 | |
| 11 | Buildings and Building Improvements (331 & 332) | | | 32,268.00 | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 14 | Amount Available in Debt Service and Compensated Absence Funds (403) | | | | |
| 15 | Amounts to be Provided (404-406) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | 32,293.00 | |
| 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) | | | | |
| 28 | Notes Payable - Noncurrent (720) | | | | |
| 29 | Lease Obligations Payable (730) | | | | |
| 30 | Contracts and Judgments Payable (740-750) | | | | |
| 31 | Compensated Absences Payable (760) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 49 | Investments in General Fixed Assets (910-918) | | | 32,293.00 | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | 32,293.00 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | 32,293.00 | |



Trustees' Financial Summary

FY2002-03

Submit ID: 0325-3226273

15 Flathead County

0325 Pleasant Valley Elem

01 - General Fund

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

| PRC Revenue | | 2002 Value | 2003 Value |
|--|--|------------------|-----------------|
| 1111 | District Levy - Real Property | 17,684.98 | 0.00 |
| 1112 | District Levy - Personal Property | 309.24 | 0.00 |
| 1190 | Penalties and Interest on Taxes | 150.56 | 0.00 |
| 1510 | Interest Earnings | 204.22 | 0.00 |
| 1900 | Other Revenue from Local Sources | 12.00 | 0.00 |
| 3110 | Direct State Aid | 15,298.04 | 0.00 |
| 3115 | State Spec Ed Allowable Cost Pymt to Districts | 546.84 | 0.00 |
| 3440 | State HB20/SB417 Prop Tax Reimb | 388.23 | 0.00 |
| 3444 | State School Block Grant | 909.24 | 0.00 |
| 6100 | Material Prior Period Revenue Adjustments | 82.04 | 0.00 |
| 9710 | Residual Equity Transfers In | 0.00 | 6,820.51 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>35,585.39</u> | <u>6,820.51</u> |

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

| PRC Program Function Object | | 2002 Value | 2003 Value |
|-----------------------------|---|------------|------------|
| 1XX | Regular Education Programs - Elementary/Secondary | | |
| 1XXX | Instruction | | |
| 1XX | Personal Services - Salaries | 23,008.84 | 0.00 |
| 2XX | Personal Services - Employee Benefits | 3,197.42 | 0.00 |
| 5XX | Other Purchased Services | 50.50 | 0.00 |
| 6XX | Supplies and Materials | 398.31 | 0.00 |
| 810 | Dues and Fees | 293.00 | 0.00 |
| 21XX | Support Services - Students | | |
| 3XX | Purchased Professional and Technical Services | 394.10 | 0.00 |
| 222X | Educational Media Services | | |
| 5XX | Other Purchased Services | 50.00 | 0.00 |
| 6XX | Supplies and Materials | 29.95 | 0.00 |
| 23XX | Support Services - General Administration | | |
| 5XX | Other Purchased Services | 121.88 | 0.00 |
| 25XX | Support Services - Business | | |
| 1XX | Personal Services - Salaries | 2,746.35 | 0.00 |
| 2XX | Personal Services - Employee Benefits | 9.33 | 0.00 |
| 3XX | Purchased Professional and Technical Services | 197.00 | 0.00 |
| 5XX | Other Purchased Services | 754.85 | 0.00 |
| 6XX | Supplies and Materials | 24.78 | 0.00 |
| 26XX | Operation and Maintenance of Plant Services | | |
| 4XX | Purchased Property Services | 2,785.04 | 0.00 |
| 5XX | Other Purchased Services | 400.00 | 0.00 |
| 6XX | Supplies and Materials | 132.32 | 0.00 |



Trustees' Financial Summary

FY2002-03

Submit ID: 0325-3226273

15 Flathead County

0325 Pleasant Valley Elem

01 - General Fund

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

| PRC | Program | Function | Object | 2002 Value | 2003 Value |
|--|---|---|---|------------------|-------------|
| 1XX | Regular Education Programs - Elementary/Secondary | | | | |
| | 26XX | Operation and Maintenance of Plant Services | | | |
| 280 | Special Education - Local and State | | | | |
| | 62XX | Resources Transferred to Other School Districts or Cooper | | | |
| | | 920 | Resources Transferred to Other School Districts or Cooper | 664.30 | 0.00 |
| 999 | Undistributed | | | | |
| | 9999 | Undistributed | | | |
| | | 971 | Residual Equity Transfers Out | 7,147.93 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>42,405.90</u> | <u>0.00</u> |

Schedule of Changes Worksheet

| | | | | | | |
|--|------|----------------|------|------|----------|-----|
| Beginning Fund Balance | | | | | 0.00 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 6,820.51 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 0.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 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) | | | | | 6,820.51 | (5) |



Trustees' Financial Summary

FY2002-03

Submit ID: 0325-3226273

15 Flathead County

0325 Pleasant Valley Elem

10 - Transportation Fund

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

| PRC Revenue | 2002 Value | 2003 Value |
|--|------------|------------|
| 1510 Interest Earnings | 14.40 | 0.00 |
| 2220 County On-Schedule Trans Reimb | 202.50 | 0.00 |
| 3210 State On-Schedule Trans Reimb | 202.50 | 0.00 |
| 9710 Residual Equity Transfers In | 0.00 | 400.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 419.40 | 400.00 |

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

| PRC Program Function Object | 2002 Value | 2003 Value |
|--|------------|------------|
| 999 Undistributed | | |
| 9999 Undistributed | | |
| 971 Residual Equity Transfers Out | 478.42 | 0.00 |
| 910 Budget Amendment | | |
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 27XX Student Transportation Services | | |
| 5XX Other Purchased Services | 405.00 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 883.42 | 0.00 |



Trustees' Financial Summary

FY2002-03

Submit ID: 0325-3226273

15 Flathead County

0325 Pleasant Valley Elem

10 - Transportation Fund

Schedule of Changes Worksheet

| | | | | | | |
|--|------|----------------|------|------|--------|-----|
| Beginning Fund Balance | | | | | 0.00 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 400.00 | (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) | | | | | 400.00 | (5) |



Trustees' Financial Summary

FY2002-03

Submit ID: 0325-3226273

15 Flathead County

0325 Pleasant Valley 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 | 3.57 | 0.00 |
| 9710 Residual Equity Transfers In | 0.00 | 100.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 3.57 | 100.00 |

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

| PRC Program Function Object | 2002 Value | 2003 Value |
|--|------------|------------|
| 999 Undistributed | | |
| 9999 Undistributed | | |
| 971 Residual Equity Transfers Out | 121.00 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 121.00 | 0.00 |

Schedule of Changes Worksheet

| | | |
|--|--------|------------|
| Beginning Fund Balance | 0.00 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 100.00 | (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) | | 100.00 (5) |



Trustees' Financial Summary

FY2002-03

Submit ID: 0325-3226273

15 Flathead County

0325 Pleasant Valley Elem

14 - Retirement Fund

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

| PRC Revenue | 2002 Value | 2003 Value |
|--|------------|------------|
| 1510 Interest Earnings | 50.74 | 0.00 |
| 2240 County Retirement Distribution | 3,108.78 | 0.00 |
| 9710 Residual Equity Transfers In | 0.00 | 1,030.11 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 3,159.52 | 1,030.11 |

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 | 3,536.73 | 0.00 |
| 25XX Support Services - Business | | |
| 2XX Personal Services - Employee Benefits | 422.15 | 0.00 |
| 999 Undistributed | | |
| 9999 Undistributed | | |
| 971 Residual Equity Transfers Out | 1,206.07 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 5,164.95 | 0.00 |



Trustees' Financial Summary

FY2002-03

Submit ID: 0325-3226273

15 Flathead County

0325 Pleasant Valley Elem

14 - Retirement Fund

Schedule of Changes Worksheet

| | | | | | | |
|--|------|----------------|------|------|----------|-----|
| Beginning Fund Balance | | | | | 0.00 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 1,030.11 | (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) | | | | | 1,030.11 | (5) |



Trustees' Financial Summary

FY2002-03

Submit ID: 0325-3226273

15 Flathead County

0325 Pleasant Valley Elem

15 - Miscellaneous Programs Fund

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

| PRC Revenue | 2003 Value |
|--|------------|
| 210 Interest | |
| 1510 Interest Earnings | 53.79 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 53.79 |

Schedule of Changes Worksheet

| | | |
|--|----------|-----|
| Beginning Fund Balance | 3,974.88 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 53.79 | (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) | 4,028.67 | (5) |

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|------------------|----------|--------------|------------|
| 210 Interest | 53.79 | 0.00 | 53.79 |
| Total | 53.79 | 0.00 | 53.79 |



Trustees' Financial Summary

FY2002-03

Submit ID: 0325-3226273

15 Flathead County

0325 Pleasant Valley Elem

19 - Non-Operating Fund

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

| PRC Revenue | | 2002 Value | 2003 Value |
|--|-----------------------------------|------------------|-----------------|
| 1111 | District Levy - Real Property | 0.00 | 6,323.70 |
| 1112 | District Levy - Personal Property | 0.00 | 208.83 |
| 1190 | Penalties and Interest on Taxes | 0.00 | 285.15 |
| 1510 | Interest Earnings | 0.00 | 113.16 |
| 2220 | County On-Schedule Trans Reimb | 0.00 | 809.38 |
| 2240 | County Retirement Distribution | 0.00 | 226.88 |
| 3210 | State On-Schedule Trans Reimb | 0.00 | 809.38 |
| 3440 | State HB20/SB417 Prop Tax Reimb | 0.00 | 332.79 |
| 3444 | State School Block Grant | 0.00 | 886.12 |
| 9710 | Residual Equity Transfers In | 10,387.63 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>10,387.63</u> | <u>9,995.39</u> |

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

| PRC Program Function Object | | 2002 Value | 2003 Value |
|-----------------------------|---|------------|------------|
| 1XX | Regular Education Programs - Elementary/Secondary | | |
| 1XXX | Instruction | | |
| 1XX | Personal Services - Salaries | 0.00 | 0.01 |
| 2XX | Personal Services - Employee Benefits | 0.00 | 78.40 |
| 23XX | Support Services - General Administration | | |
| 1XX | Personal Services - Salaries | 0.00 | 699.99 |
| 2XX | Personal Services - Employee Benefits | 0.00 | 45.92 |
| 3XX | Purchased Professional and Technical Services | 0.00 | 292.00 |
| 25XX | Support Services - Business | | |
| 1XX | Personal Services - Salaries | 0.00 | 2,700.00 |
| 2XX | Personal Services - Employee Benefits | 0.00 | 177.12 |
| 4XX | Purchased Property Services | 0.00 | 343.30 |
| 5XX | Other Purchased Services | 0.00 | 2,641.49 |
| 6XX | Supplies and Materials | 0.00 | 73.67 |
| 26XX | Operation and Maintenance of Plant Services | | |
| 4XX | Purchased Property Services | 0.00 | 1,888.19 |
| 5XX | Other Purchased Services | 0.00 | 382.05 |
| 6XX | Supplies and Materials | 0.00 | 69.16 |
| 8XX | Other Expenditures | 0.00 | 46.35 |
| 27XX | Student Transportation Services | | |
| 5XX | Other Purchased Services | 0.00 | 1,618.75 |
| 999 | Undistributed | | |
| 9999 | Undistributed | | |
| 971 | Residual Equity Transfers Out | 0.00 | 9,326.62 |



Trustees' Financial Summary

FY2002-03

Submit ID: 0325-3226273

15 Flathead County

0325 Pleasant Valley Elem

19 - Non-Operating Fund

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

| PRC Program Function Object | 2002 Value | 2003 Value |
|--|-------------|------------------|
| 999 Undistributed | | |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | <u>0.00</u> | <u>20,383.02</u> |

Schedule of Changes Worksheet

| | | | | | | |
|--|------|----------------|------|------|-----------|----------|
| Beginning Fund Balance | | | | | 10,387.63 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 9,995.39 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 20,383.02 | (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 | 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

Submit ID: 0325-3226273

15 Flathead County

0325 Pleasant Valley Elem

81 - Endowment Fund

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

| PRC Revenue | | 2002 Value | 2003 Value |
|--|------------------------------|------------|------------|
| 1510 | Interest Earnings | 28.75 | 0.00 |
| 9710 | Residual Equity Transfers In | 0.00 | 976.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 28.75 | 976.00 |

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

| PRC Program Function Object | | 2002 Value | 2003 Value |
|--|-------------------------------|------------|------------|
| 999 | Undistributed | | |
| | 9999 | | |
| | 971 | | |
| | Residual Equity Transfers Out | 976.07 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | 976.07 | 0.00 |

Schedule of Changes Worksheet

| | | | | | |
|--|------|----------------|------|--------|----------|
| Beginning Fund Balance | | | | 0.00 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | 976.00 | (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) | | | | 976.00 | (5) |



Trustees' Financial Summary

FY2002-03

Submit ID: 0325-3226273

15 Flathead County

0325 Pleasant Valley Elem

| Fund | Account | Description | 2002 Value | 2003 Value |
|-------------|----------------|---|-----------------------|-----------------------|
| XX | XXX 26XX | 41X Energy Utility Services | 2,220.82 | 1,706.78 |
| 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 | 0.00 |
| XX | XXX 4XXX | 73X Major Equipment-New | 0.00 | 0.00 |
| XX | XXX 4XXX | 74X Major Equipment-Replacement | 6,490.70 | 0.00 |
| XX | XXX XXXX | 561 Tuition to Other School Districts Within the State | 0.00 | 0.00 |
| XX | XXX XXXX | 562 Tuition to Other School Districts Outside the State | 0.00 | 0.00 |
| XX | XXX XXXX | 563 Educational Fees to Detention Facilities | 0.00 | 0.00 |



Trustees' Financial Summary

FY2002-03

Submit ID: 0325-3226273

15 Flathead County

0325 Pleasant Valley Elem

Special Education Allowable Cost Payments:

| | |
|---|------|
| a. Instructional Block Grant Entitlement | 0.00 |
| b. Related Services Block Grant Entitlement | 0.00 |
| c. Total Entitlements Subject to Reversion | 0.00 |

Prorated Cooperative Cost Payments:

| | |
|---|------|
| d. Related Services Block Grant Entitlement (paid to coop) | 0.00 |
| e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)] | 0.00 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet) | 0.00 |
| 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.



Trustees' Financial Summary

FY2002-03

Submit ID: 0325-3226273

15 Flathead County

0325 Pleasant Valley Elem

| Program | Function | Object | Fund 01 | Fund 24 | Fund 25 | Fund 26 | |
|---------------|----------|--------|---------|---------|---------|---------|------|
| 280 | 1XXX | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 1XXX | 2XX | 0.00 | 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 | 0.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Totals | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |



Trustees' Financial Summary

FY2002-03

Submit ID: 0325-3226273

15 Flathead County

0325 Pleasant Valley Elem

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.*