



Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

**15 Flathead County
0327 Somers 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 Diane Fetterhoff

Phone #: (406) 857-3301

(Signature)

(Date)

Chair, Board of Trustees Cathy Nash

(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: 0327-1789583

15 Flathead County 0327 Somers Elem

PRC	Title	Project Type	Project Number	CFDA #
143	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1503271403	84.367
207	Part B 02	LOCAL		
217	IDEA-B (Trans from Coop)	FEDERAL	159695770ALL	84.027A
247	Gifted & Talented	STATE	15-0327-13-02	State
277	School Renovation, IDEA, Technology	FEDERAL	1503276502	84.352
287	Contaminated Soil	LOCAL		
293	Miscellaneous Direct Federal Grant	FEDERAL	S358A020471	unknown
307	Earn & Learn	LOCAL		
313	Title I, Part A, Improving Basic Programs	FEDERAL	1503273103	84.010A
317	Exxon Grant	LOCAL		
335	Technology Acquisition	LOCAL		
337	PTA Grants	LOCAL		
341	Board of Investments	LOCAL		
347	Autistic	LOCAL		
361	Lakeside Community Club	LOCAL		
371	Holidayfest	LOCAL		
380	University of Somers	LOCAL		
381	Smart	LOCAL		
391	Somers Landscaping	LOCAL		
393	Title V, Part A, Innovative Programs	FEDERAL	1503273903	84.298
400	Special Ed	LOCAL		
450	Teachers Grant	LOCAL		
480	Carre	LOCAL		
603	Title II, Part D, Ed Technology	FEDERAL	1503276003	84.318
721	Donations	LOCAL		
731	Family Center	LOCAL		
741	Interest	LOCAL		
751	Coca Cola Grant	LOCAL		

Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

15 Flathead County
0327 Somers 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)	64,818.07	109,041.91		11,980.49
02	Taxes Receivable - Real and Personal (120-149)	99,713.81	23,043.79		
03	Taxes Receivable - Protested (150-159)	5,575.09	1,136.53		
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	170,106.97	133,222.23		11,980.49
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	105,288.90	24,180.32		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	105,288.90	24,180.32		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	11,752.19			
48	Fund Balance for Budget (961-970)	53,065.88	109,041.91		11,980.49
52	TOTAL FUND BALANCE/EQUITY	64,818.07	109,041.91		11,980.49
53	TOTAL LIABILITIES AND FUND BALANCE	170,106.97	133,222.23		11,980.49

Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

15 Flathead County
0327 Somers 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)	-860.94	94,586.24	64,414.85	
02	Taxes Receivable - Real and Personal (120-149)	3,360.45			
03	Taxes Receivable - Protested (150-159)	293.79			
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	2,793.30	94,586.24	64,414.85	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,654.24			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	3,654.24			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-860.94	94,586.24	64,414.85	
52	TOTAL FUND BALANCE/EQUITY	-860.94	94,586.24	64,414.85	
53	TOTAL LIABILITIES AND FUND BALANCE	2,793.30	94,586.24	64,414.85	

Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

15 Flathead County
0327 Somers 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)				4,250.09
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				4,250.09
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
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)				4,250.09
52	TOTAL FUND BALANCE/EQUITY				4,250.09
53	TOTAL LIABILITIES AND FUND BALANCE				4,250.09

Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

15 Flathead County
0327 Somers 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: 0327-1789583

15 Flathead County
0327 Somers 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)	10,818.94	11,603.68	127,780.29	
02	Taxes Receivable - Real and Personal (120-149)	868.43		27,525.91	
03	Taxes Receivable - Protested (150-159)	91.67		1,888.60	
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	11,779.04	11,603.68	157,194.80	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	960.10		29,414.51	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	960.10		29,414.51	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	10,818.94	11,603.68	127,780.29	
52	TOTAL FUND BALANCE/EQUITY	10,818.94	11,603.68	127,780.29	
53	TOTAL LIABILITIES AND FUND BALANCE	11,779.04	11,603.68	157,194.80	



Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

15 Flathead County
0327 Somers 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)	4,928.92	50.03		
02	Taxes Receivable - Real and Personal (120-149)		1,693.53		
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	4,928.92	1,743.56		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		1,693.53		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		1,693.53		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	4,928.92	50.03		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	4,928.92	50.03		
53	TOTAL LIABILITIES AND FUND BALANCE	4,928.92	1,743.56		

Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

15 Flathead County
0327 Somers 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: 0327-1789583

15 Flathead County
0327 Somers 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: 0327-1789583

15 Flathead County
0327 Somers 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)			29,258.97	
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			29,258.97	
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)			29,258.97	
52	TOTAL FUND BALANCE/EQUITY			29,258.97	
53	TOTAL LIABILITIES AND FUND BALANCE			29,258.97	



Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

15 Flathead County
0327 Somers 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)	24,181.86	78,329.58		
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	24,181.86	78,329.58		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	24,181.86	78,329.58		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	24,181.86	78,329.58		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	24,181.86	78,329.58		



Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

15 Flathead County
0327 Somers 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: 0327-1789583

15 Flathead County
0327 Somers 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)			221,357.23	
11	Buildings and Building Improvements (331 & 332)			4,186,924.75	
12	Machinery and Equipment (341 & 342)			43,435.45	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				132,030.38
15	Amounts to be Provided (404-406)				1,752,823.98
20	TOTAL ASSETS AND OTHER DEBITS			4,451,717.43	1,884,854.36
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)				1,725,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				159,854.36
35	TOTAL LIABILITIES				1,884,854.36
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			4,451,717.43	
52	TOTAL FUND BALANCE/EQUITY			4,451,717.43	
53	TOTAL LIABILITIES AND FUND BALANCE			4,451,717.43	1,884,854.36



Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

15 Flathead County
0327 Somers 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	500,596.76	586,260.55
1112 District Levy - Personal Property	15,788.60	13,514.78
1113 District Levy - Heavy Motor Vehicles	315.34	240.88
1190 Penalties and Interest on Taxes	6,805.72	8,388.16
1510 Interest Earnings	2,796.89	1,743.63
1920 Contributions/Donations from Private Sources	13,567.19	15,498.10
3110 Direct State Aid	994,460.82	1,011,765.41
3115 State Spec Ed Allowable Cost Pymt to Districts	68,246.78	65,426.11
3120 State Guaranteed Tax Base Aid	215,462.73	223,823.57
3440 State HB20/SB417 Prop Tax Reimb	2,602.39	2,113.23
3444 State School Block Grant	88,036.65	85,798.53
5200 Sale or Compensation for Loss of Assets	15.42	0.00
6100 Material Prior Period Revenue Adjustments	0.00	120.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,908,695.29	2,014,693.69

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	1,085,039.87	1,163,233.90
2XX Personal Services - Employee Benefits	128,024.80	138,462.01
3XX Purchased Professional and Technical Services	3,552.84	1,843.37
4XX Purchased Property Services	13,446.77	14,532.35
5XX Other Purchased Services	2,059.32	2,419.72
6XX Supplies and Materials	54,342.11	46,797.02
7XX Property and Equipment Acquisition	0.00	13,750.00
810 Dues and Fees	0.00	100.00
21XX Support Services - Students		
1XX Personal Services - Salaries	3,097.74	3,344.93
2XX Personal Services - Employee Benefits	17.73	21.19
6XX Supplies and Materials	217.43	537.95
221X Improvement of Instruction Services		
4XX Purchased Property Services	0.00	295.50
5XX Other Purchased Services	0.00	31.54
6XX Supplies and Materials	0.00	2,096.58
222X Educational Media Services		
1XX Personal Services - Salaries	67,394.00	70,373.70
2XX Personal Services - Employee Benefits	3,572.83	4,102.56
3XX Purchased Professional and Technical Services	100.00	0.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

**15 Flathead County
0327 Somers 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				
	222X	Educational Media Services			
		4XX	Purchased Property Services	152.51	0.00
		6XX	Supplies and Materials	7,780.18	8,366.72
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	44,128.29	51,002.24
		2XX	Personal Services - Employee Benefits	252.63	323.06
		3XX	Purchased Professional and Technical Services	6,956.98	3,297.20
		4XX	Purchased Property Services	74.95	0.00
		5XX	Other Purchased Services	5,202.50	4,356.03
		6XX	Supplies and Materials	2,753.00	1,628.56
		810	Dues and Fees	5,065.00	5,329.00
		8XX	Other Expenditures	1,108.25	874.10
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	57,296.70	62,554.38
		2XX	Personal Services - Employee Benefits	328.02	396.23
		3XX	Purchased Professional and Technical Services	0.00	39.04
		5XX	Other Purchased Services	472.98	0.00
		6XX	Supplies and Materials	0.00	154.89
		810	Dues and Fees	80.00	154.72
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	45,957.88	58,826.55
		2XX	Personal Services - Employee Benefits	285.30	394.82
		3XX	Purchased Professional and Technical Services	433.37	597.25
		4XX	Purchased Property Services	86.03	29.98
		5XX	Other Purchased Services	12,139.00	12,153.75
		6XX	Supplies and Materials	3,110.34	5,477.39
		810	Dues and Fees	75.00	140.00
		8XX	Other Expenditures	84.17	122.66
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	56,639.10	67,148.12
		2XX	Personal Services - Employee Benefits	10,704.91	12,613.11
		3XX	Purchased Professional and Technical Services	555.00	120.00
		4XX	Purchased Property Services	63,490.23	62,418.09
		5XX	Other Purchased Services	11,616.72	14,961.60
		6XX	Supplies and Materials	13,549.87	15,987.13
		7XX	Property and Equipment Acquisition	9,504.02	7,100.00
		8XX	Other Expenditures	1,016.63	7,038.52
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	0.00	8,092.85
		850	Interest on Debt	3,085.92	491.65

Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

15 Flathead County
0327 Somers 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			
		1XX	Personal Services - Salaries	13,821.88	0.00
		2XX	Personal Services - Employee Benefits	79.13	0.00
		3XX	Purchased Professional and Technical Services	25.00	0.00
		6XX	Supplies and Materials	18.62	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	112,114.72	78,360.01
		2XX	Personal Services - Employee Benefits	12,306.41	13,599.57
		3XX	Purchased Professional and Technical Services	840.00	1,241.12
		5XX	Other Purchased Services	80.39	23.76
		6XX	Supplies and Materials	1,516.45	2,277.89
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	6,672.42	6,930.50
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	7,036.97	0.00
		2XX	Personal Services - Employee Benefits	40.29	0.00
		5XX	Other Purchased Services	761.34	0.00
		6XX	Supplies and Materials	240.44	0.00
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	13,318.70
		2XX	Personal Services - Employee Benefits	0.00	84.36
		3XX	Purchased Professional and Technical Services	0.00	55.00
		6XX	Supplies and Materials	0.00	303.39
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		3XX	Purchased Professional and Technical Services	0.00	2,000.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		5XX	Other Purchased Services	0.00	473.29
		6XX	Supplies and Materials	70.00	150.53
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	13,541.40	14,342.92
		2XX	Personal Services - Employee Benefits	77.52	90.85
		5XX	Other Purchased Services	115.71	41.67



Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

15 Flathead County
0327 Somers Elem

01 - General Fund

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

PRC Program Function Object	2002 Value	2003 Value
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
6XX Supplies and Materials	647.99	1,212.47
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	0.00	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>1,894,857.60</u>	<u>2,009,637.99</u>

Schedule of Changes Worksheet

Beginning Fund Balance	56,985.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,014,693.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,009,637.99	(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 11,752.19 Less Last Year 8,975.00 (4b) 2,777.19		
	2,777.19	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	64,818.08	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

15 Flathead County
0327 Somers Elem

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	231,181.85	127,655.99
1112	District Levy - Personal Property	4,790.15	6,269.38
1113	District Levy - Heavy Motor Vehicles	140.17	49.23
1190	Penalties and Interest on Taxes	1,778.36	2,482.89
1510	Interest Earnings	1,747.88	1,484.84
1920	Contributions/Donations from Private Sources	6,356.04	3,159.36
2220	County On-Schedule Trans Reimb	47,637.98	44,074.96
3210	State On-Schedule Trans Reimb	47,599.80	44,074.96
3440	State HB20/SB417 Prop Tax Reimb	610.95	755.69
3444	State School Block Grant	21,957.67	21,399.45
5200	Sale or Compensation for Loss of Assets	7.39	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		363,808.24	251,406.75

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	22,322.42	21,923.17
3XX	Purchased Professional and Technical Services	0.00	809.50
6XX	Supplies and Materials	0.00	55.75
8XX	Other Expenditures	0.00	19.39
25XX	Support Services - Business		
1XX	Personal Services - Salaries	2,920.87	3,204.72
6XX	Supplies and Materials	32.99	0.00
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	11,850.73	415.00
5XX	Other Purchased Services	6.00	0.00
6XX	Supplies and Materials	44.30	257.50
7XX	Property and Equipment Acquisition	33,191.62	20,000.00
27XX	Student Transportation Services		
5XX	Other Purchased Services	230,629.17	204,044.04
6XX	Supplies and Materials	5,077.21	0.00
280	Special Education - Local and State		
25XX	Support Services - Business		
6XX	Supplies and Materials	33.25	0.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	5,011.11	4,015.27
5XX	Other Purchased Services	402.80	1,203.60



Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

15 Flathead County
0327 Somers Elem

10 - Transportation Fund

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

PRC Program Function Object	2002 Value	2003 Value
280 Special Education - Local and State		
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>311,522.47</u>	<u>255,947.94</u>

Schedule of Changes Worksheet

Beginning Fund Balance		113,710.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		251,406.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		255,947.94	(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	127.00	(4b)	-127.00
			-127.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		109,041.91	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

15 Flathead County
0327 Somers 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	476.43	263.28
1621	Lunch Sales	41,612.05	44,385.70
3220	State Food Services Match	760.86	0.00
4550	Federal Child Nutrition	80,448.08	66,428.21
6100	Material Prior Period Revenue Adjustments	0.00	290.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>123,297.42</u>	<u>111,367.58</u>

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	53,524.97	61,861.64
	2XX Personal Services - Employee Benefits	6,034.85	9,662.44
	3XX Purchased Professional and Technical Services	521.00	500.00
	4XX Purchased Property Services	2,371.12	0.00
	5XX Other Purchased Services	655.66	943.44
	6XX Supplies and Materials	45,563.52	53,223.05
	7XX Property and Equipment Acquisition	0.00	796.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>108,671.12</u>	<u>126,986.87</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

15 Flathead County

0327 Somers Elem

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance						27,599.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						111,367.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						126,986.87	(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)						11,980.49	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

15 Flathead County
0327 Somers 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	12,411.67	29,622.22
1112 District Levy - Personal Property	418.75	332.88
1113 District Levy - Heavy Motor Vehicles	8.00	12.67
1190 Penalties and Interest on Taxes	139.70	212.17
1510 Interest Earnings	52.01	44.90
1900 Other Revenue from Local Sources	337.33	816.56
3440 State HB20/SB417 Prop Tax Reimb	46.62	32.92
3444 State School Block Grant	1,905.53	1,857.09
5200 Sale or Compensation for Loss of Assets	0.38	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	15,319.99	32,931.41

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	15,125.00	34,379.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	15,125.00	34,379.02



Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

15 Flathead County

0327 Somers Elem

13 - Tuition Fund

Schedule of Changes Worksheet

Beginning Fund Balance					586.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					32,931.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					34,379.02	(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)					-860.94	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

15 Flathead County
0327 Somers Elem

14 - Retirement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	2,739.98	1,161.09
2240 County Retirement Distribution	249,306.11	276,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	252,046.09	277,661.09

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	176,886.82	173,105.05
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	505.00	497.38
222X Educational Media Services		
2XX Personal Services - Employee Benefits	10,986.80	10,464.31
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	10,833.02	10,843.74
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	9,340.70	9,301.60
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	7,968.38	9,223.82
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	9,233.50	9,984.68
270 Gifted and Talented		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,253.29	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	18,277.32	11,651.84
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	816.93	597.06
291 Federal Title I Grant - Educationally Deprived/Compensat		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1,147.19	0.00
360 State Gifted & Talented Reimbursement		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	1,980.44



Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

**15 Flathead County
0327 Somers Elem**

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
360	State Gifted & Talented Reimbursement				
412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	3,787.44
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	11,232.48
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	2,135.67
431	Title II, Part D, Educational Technology				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	268.55
456	IDEA, Part B, Children with Disabilities				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	5,851.02
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	2,207.56	2,132.74
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	8,725.81	9,198.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>259,182.32</u>	<u>272,256.40</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

15 Flathead County

0327 Somers Elem

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					89,181.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					277,661.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					272,256.40	(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)					94,586.24	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

**15 Flathead County
0327 Somers Elem**

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
143 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	28,814.00
207 Part B 02	
5710 Special Education Resources Transferred from Other School Districts or Coope	5,064.19
217 IDEA-B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	39,452.71
247 Gifted & Talented	
3600 State Gifted & Talented Reimbursement	918.00
277 School Renovation, IDEA, Technology	
4650 Federal Miscellaneous Grants from OPI	47,992.00
287 Contaminated Soil	
3290 State - Other State Grants	9,056.80
293 Miscellaneous Direct Federal Grant	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	25,471.00
307 Earn & Learn	
1920 Contributions/Donations from Private Sources	406.34
313 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	87,276.00
317 Exxon Grant	
1920 Contributions/Donations from Private Sources	500.00
335 Technology Acquisition	
5400 Proceeds from Long-Term Liabilities	22,776.00
337 PTA Grants	
1920 Contributions/Donations from Private Sources	2,500.00
341 Board of Investments	
5400 Proceeds from Long-Term Liabilities	260,500.00
347 Autistic	
5700 Resources Transferred from Other School Districts or Cooperatives	126,111.81
9710 Residual Equity Transfers In	16.61
347 Subtotal	126,128.42
361 Lakeside Community Club	
1920 Contributions/Donations from Private Sources	1,500.00
371 Holidayfest	
1920 Contributions/Donations from Private Sources	5,015.00
393 Title V, Part A, Innovative Programs	



Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

**15 Flathead County
0327 Somers Elem**

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
4350 Title V, Part A, Innovative Programs	4,869.00
603 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	2,306.00
721 Donations	
1920 Contributions/Donations from Private Sources	400.00
731 Family Center	
1920 Contributions/Donations from Private Sources	200.00
741 Interest	
1510 Interest Earnings	942.22

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

672,087.68

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

PRC Program Function Object	2003 Value
143 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	14,362.60
2XX Personal Services - Employee Benefits	44.40
3XX Purchased Professional and Technical Services	13,503.67
5XX Other Purchased Services	142.30
6XX Supplies and Materials	162.95
24XX Support Services - School Administration	
5XX Other Purchased Services	598.08
143 Subtotal	28,814.00
217 IDEA-B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	39,348.81
3XX Purchased Professional and Technical Services	58.00
6XX Supplies and Materials	45.90
217 Subtotal	39,452.71



Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

15 Flathead County 0327 Somers Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
247 Gifted & Talented	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	918.00
277 School Renovation, IDEA, Technology	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,992.00
4XXX Facilities Acquisition and Construction Services	
3XX Purchased Professional and Technical Services	46,000.00
	47,992.00
277 Subtotal	
287 Contaminated Soil	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	2,598.00
4XX Purchased Property Services	4,464.77
	7,062.77
287 Subtotal	
293 Miscellaneous Direct Federal Grant	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	25,471.00
313 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	75,539.75
2XX Personal Services - Employee Benefits	9,122.25
3XX Purchased Professional and Technical Services	570.39
5XX Other Purchased Services	1,388.32
6XX Supplies and Materials	655.29
	87,276.00
313 Subtotal	



Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

15 Flathead County
0327 Somers Elem

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
317 Exxon Grant	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	349.89
335 Technology Acquisition	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	22,776.00
337 PTA Grants	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	160.00
4XX Purchased Property Services	79.90
5XX Other Purchased Services	162.00
6XX Supplies and Materials	1,205.78
8XX Other Expenditures	180.00
222X Educational Media Services	
6XX Supplies and Materials	467.50
337 Subtotal	2,255.18
341 Board of Investments	
1XX Regular Education Programs - Elementary/Secondary	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	260,500.00
347 Autistic	
280 Special Education - Local and State	
62XX Resources Transferred to Other School Districts or Cooper	
920 Resources Transferred to Other School Districts or Cooper	96,561.81
361 Lakeside Community Club	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	104.75
8XX Other Expenditures	400.00
4XXX Facilities Acquisition and Construction Services	
6XX Supplies and Materials	1,674.16



Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

**15 Flathead County
0327 Somers Elem**

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
361 Subtotal	2,178.91
371 Holidayfest	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
6XX Supplies and Materials	2,955.12
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	1,690.00
371 Subtotal	4,645.12
393 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
3XX Purchased Professional and Technical Services	4,869.00
603 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	1,806.00
5XX Other Purchased Services	500.00
603 Subtotal	2,306.00
721 Donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	400.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 633,828.39



Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

**15 Flathead County
0327 Somers Elem**

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						26,155.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						672,087.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						633,828.39	(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)						64,414.85	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
143 Title II, Part A, Teacher/Principal Train/Recruit	28,814.00	28814.00	.00
207 Part B 02	5,064.19	0.00	5064.19
217 IDEA-B (Trans from Coop)	39,452.71	39452.71	.00
247 Gifted & Talented	918.00	918.00	.00
277 School Renovation, IDEA, Technology	47,992.00	47992.00	.00
287 Contaminated Soil	9,056.80	7062.77	1994.03
293 Miscellaneous Direct Federal Grant	25,471.00	25471.00	.00
307 Earn & Learn	406.34	0.00	406.34
313 Title I, Part A, Improving Basic Programs	87,276.00	87276.00	.00
317 Exxon Grant	500.00	349.89	150.11
335 Technology Acquisition	22,776.00	22776.00	.00
337 PTA Grants	2,500.00	2255.18	244.82
341 Board of Investments	260,500.00	260500.00	.00
347 Autistic	126,128.42	96561.81	29566.61
361 Lakeside Community Club	1,500.00	2178.91	-678.91
371 Holidayfest	5,015.00	4645.12	369.88
380 University of Somers	0.00	0.00	.00
381 Smart	0.00	0.00	.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

15 Flathead County

0327 Somers Elem

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
391 Somers Landscaping	0.00	0.00	.00
393 Title V, Part A, Innovative Programs	4,869.00	4869.00	.00
400 Special Ed	0.00	0.00	.00
450 Teachers Grant	0.00	0.00	.00
480 Carre	0.00	0.00	.00
603 Title II, Part D, Ed Technology	2,306.00	2306.00	.00
721 Donations	400.00	400.00	.00
731 Family Center	200.00	0.00	200.00
741 Interest	942.22	0.00	942.22
751 Coca Cola Grant	0.00	0.00	.00
Total	672,087.68	633,828.39	38,259.29



Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

15 Flathead County
0327 Somers Elem

21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	75.62	49.52
5300 Operating Transfers from Other Funds	0.00	1,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>75.62</u>	<u>1,049.52</u>

Schedule of Changes Worksheet

Beginning Fund Balance		3,200.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,049.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		4,250.09	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

15 Flathead County
0327 Somers Elem

28 - Technology Fund

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

PRC Revenue		2002 Value	2003 Value
1111	District Levy - Real Property	0.00	8,920.72
1112	District Levy - Personal Property	0.00	0.19
1113	District Levy - Heavy Motor Vehicles	0.00	3.95
1190	Penalties and Interest on Taxes	0.00	17.21
1510	Interest Earnings	151.43	100.73
1920	Contributions/Donations from Private Sources	0.00	254.83
3281	State Technology Aid	476.80	0.00

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

628.23 9,297.63

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	1,261.98	2,079.53
	7XX Property and Equipment Acquisition	0.00	959.00
25XX	Support Services - Business		
	6XX Supplies and Materials	48.10	0.00

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

1,310.08 3,038.53



Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

15 Flathead County

0327 Somers Elem

28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance					4,559.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9,297.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,038.53	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					10,818.94	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

15 Flathead County
0327 Somers Elem

29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	79.90
3282 State Flexibility Fund Allocation	0.00	14,326.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	14,406.62

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	2,802.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	2,802.94

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,406.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,802.94	(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)	11,603.68	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

15 Flathead County
0327 Somers Elem

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	190,593.70	200,675.35
1112	District Levy - Personal Property	6,367.39	5,113.39
1113	District Levy - Heavy Motor Vehicles	121.67	81.60
1190	Penalties and Interest on Taxes	2,495.69	3,091.82
1510	Interest Earnings	4,339.71	2,465.41
1920	Contributions/Donations from Private Sources	5,131.18	5,250.07
3120	State Guaranteed Tax Base Aid	0.00	3,060.17
3440	State HB20/SB417 Prop Tax Reimb	709.88	500.88
3444	State School Block Grant	37,238.79	36,292.08
5200	Sale or Compensation for Loss of Assets	5.83	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>247,003.84</u>	<u>256,530.77</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	140,000.00	150,000.00
	850 Interest on Debt	100,815.00	91,365.00
	860 Agent Fees/Issuance Costs	175.00	175.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>240,990.00</u>	<u>241,540.00</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

15 Flathead County
0327 Somers Elem

50 - Debt Service Fund

Schedule of Changes Worksheet

Beginning Fund Balance					112,789.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					256,530.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					241,540.00	(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)					127,780.29	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

15 Flathead County
0327 Somers Elem

60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	61.47	52.93
1900 Other Revenue from Local Sources	1,899.59	0.00
1910 Rentals	0.00	1,555.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,961.06	1,607.93

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	200.00	60.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	200.00	60.00

Schedule of Changes Worksheet

Beginning Fund Balance	3,380.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,607.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	60.00	(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)	4,928.92	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

15 Flathead County
0327 Somers Elem

61 - Building Reserve Fund

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

PRC Revenue	2002 Value	2003 Value
1111 District Levy - Real Property	0.00	10.13
1190 Penalties and Interest on Taxes	0.00	8.99
1510 Interest Earnings	341.05	133.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	341.05	152.38

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	932.55	8,420.84
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	331.71	0.00
7XX Property and Equipment Acquisition	0.00	3,514.43
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,264.26	11,935.27

Schedule of Changes Worksheet

Beginning Fund Balance	11,832.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	152.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,935.27	(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)	50.03	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

15 Flathead County
0327 Somers Elem

82 - Interlocal Agreement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	484.60	0.14
1950	Services Provided Other School Districts or Coops	74,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>74,484.60</u>	<u>0.14</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	39,512.31	0.00
2XX	Personal Services - Employee Benefits	10,335.38	0.00
3XX	Purchased Professional and Technical Services	28,446.16	0.00
5XX	Other Purchased Services	520.14	0.00
6XX	Supplies and Materials	3,654.54	4.49
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	1,871.90	0.00
2XX	Personal Services - Employee Benefits	7.91	0.00
4XX	Purchased Property Services	1,295.10	0.00
280	Special Education - Local and State		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	5,014.59	0.00
2XX	Personal Services - Employee Benefits	21.20	0.00
999	Undistributed		
9999	Undistributed		
971	Residual Equity Transfers Out	0.00	16.61
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>90,679.23</u>	<u>21.10</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

15 Flathead County

0327 Somers Elem

82 - Interlocal Agreement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						20.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						0.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						21.10	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

15 Flathead County
0327 Somers Elem

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1700 Student Extracurricular Activity Receipts	85,682.09	65,022.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	85,682.09	65,022.26

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	82,825.01	64,939.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	82,825.01	64,939.28

Schedule of Changes Worksheet

Beginning Fund Balance	29,175.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	65,022.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	64,939.28	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	29,258.97	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

15 Flathead County

0327 Somers Elem

Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	42,011.77	38,805.48
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	264,014.43
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	15,125.00	34,379.02
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: 0327-1789583

15 Flathead County
0327 Somers Elem

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	63,009.74
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	63,009.74

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	21,001.51
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	90,733.45
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	102,432.85
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: 0327-1789583

15 Flathead County

0327 Somers Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	78,360.01	0.00	0.00	0.00	
280	1XXX	2XX	13,599.57	0.00	0.00	0.00	
280	1XXX	3XX	1,241.12	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	23.76	0.00	0.00	0.00	
280	1XXX	6XX	2,277.89	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	6,930.50	0.00	0.00	0.00	
Totals			102,432.85	0.00	0.00	0.00	102,432.85



Trustees' Financial Summary

FY2002-03

Submit ID: 0327-1789583

15 Flathead County

0327 Somers 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.*