



Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

**15 Flathead County
0330 Bigfork Elem**

**** Recalculated ****

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 Eda Taylor

Phone #: (406) 837-7400

(Signature)

(Date)

Chair, Board of Trustees Scott Reichner

(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: 0330-8659722

15 Flathead County
0330 Bigfork Elem

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PRC	Title	Project Type	Project Number	CFDA #
001	Aggregate Reim/Indirects	LOCAL		Local
042	Title I Part A	FEDERAL	1503303102	84.010A
062	E-rate funds	LOCAL		
119	Destination Imaginatino Donation	LOCAL		
133	Gifted & Talented	STATE	1503301303	State
135	Harbor Village Donation	LOCAL		
142	General Mills Family Resource Center Gra	LOCAL		
143	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1503301403	84.367
152	Family Center donations	LOCAL		
163	Title IV, Part A, Safe & Drug-Free	FEDERAL	1503301603	84.186A
202	Title IV Drug Free Schools	FEDERAL	1503301602	84.1846
223	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	s358a021852	84.358A
241	Playground Donation	LOCAL		
242	Montessori donation	LOCAL		
243	Drum Fund Donation	LOCAL		
313	Title I, Part A, Accountability	FEDERAL	1503303103	84.348A
330	Substance Abuse Donation	LOCAL		
336	Round up for Safety	LOCAL		
337	Misc Donation	LOCAL		
393	Title V, Part A, Innovative Programs	FEDERAL	1503303903	84.298
592	Title VI - Effective Schls	FEDERAL	1503303902	84.298
603	Title II, Part D, Ed Technology	FEDERAL	1503306003	84.318
642	Title II Eisenhower Math/Sci	FEDERAL	1503301502	84.168
773	IDEA, Part B, Children w/Disabilities	FEDERAL	1503397702allo	84.027
950	Budget Amendment			

Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

15 Flathead County
0330 Bigfork Elem

**** Recalculated ****

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)	325,507.44	45,853.95	85,572.32	
02	Taxes Receivable - Real and Personal (120-149)	71,333.32	10,094.20	24.21	
03	Taxes Receivable - Protested (150-159)	1,418.37	205.13		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	45,876.01	8,004.82		
06	Other Current Assets (190-210)	400.00			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	444,535.14	64,158.10	85,596.53	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	31,310.49	3,543.23		
25	Deferred Revenue (680)	72,751.69	10,299.33	24.21	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	104,062.18	13,842.56	24.21	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	100,846.59	4,418.11		
48	Fund Balance for Budget (961-970)	239,626.37	45,897.43	85,572.32	
52	TOTAL FUND BALANCE/EQUITY	340,472.96	50,315.54	85,572.32	
53	TOTAL LIABILITIES AND FUND BALANCE	444,535.14	64,158.10	85,596.53	

Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

15 Flathead County
0330 Bigfork Elem

**** Recalculated ****

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)	-1,227.18	93,355.65	18,434.55	
02	Taxes Receivable - Real and Personal (120-149)	1,262.68			
03	Taxes Receivable - Protested (150-159)	29.27			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	933.56	37,281.69	20,907.55	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	998.33	130,637.34	39,342.10	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		4,537.73	1,548.40	
25	Deferred Revenue (680)	1,291.95		4,394.10	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,291.95	4,537.73	5,942.50	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			4,193.17	
48	Fund Balance for Budget (961-970)	-293.62	126,099.61	29,206.43	
52	TOTAL FUND BALANCE/EQUITY	-293.62	126,099.61	33,399.60	
53	TOTAL LIABILITIES AND FUND BALANCE	998.33	130,637.34	39,342.10	

Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

15 Flathead County
0330 Bigfork Elem

**** Recalculated ****

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)			10,432.49	14,035.66
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			10,432.49	14,035.66
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			432.49	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			432.49	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			10,000.00	14,035.66
52	TOTAL FUND BALANCE/EQUITY			10,000.00	14,035.66
53	TOTAL LIABILITIES AND FUND BALANCE			10,432.49	14,035.66

Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

15 Flathead County
0330 Bigfork Elem

**** Recalculated ****

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: 0330-8659722

15 Flathead County
0330 Bigfork Elem

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	47.56	14,867.59	76,829.54	
02	Taxes Receivable - Real and Personal (120-149)			967.31	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			62.97	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	47.56	14,867.59	77,859.82	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			967.31	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			967.31	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	47.56	14,867.59	76,892.51	
52	TOTAL FUND BALANCE/EQUITY	47.56	14,867.59	76,892.51	
53	TOTAL LIABILITIES AND FUND BALANCE	47.56	14,867.59	77,859.82	

Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

15 Flathead County
0330 Bigfork Elem

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		49,681.94		
02	Taxes Receivable - Real and Personal (120-149)		624.72		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		62.48		
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		50,369.14		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		624.72		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		624.72		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		49,744.42		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY		49,744.42		
53	TOTAL LIABILITIES AND FUND BALANCE		50,369.14		

Trustees' Financial Summary

FY2002-03

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15 Flathead County
0330 Bigfork Elem

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

Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

15 Flathead County
0330 Bigfork Elem

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

Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

15 Flathead County
0330 Bigfork Elem

**** Recalculated ****

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)	146.00		19,028.40	
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	146.00		19,028.40	
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)	146.00		19,028.40	
52	TOTAL FUND BALANCE/EQUITY	146.00		19,028.40	
53	TOTAL LIABILITIES AND FUND BALANCE	146.00		19,028.40	



Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

15 Flathead County
0330 Bigfork Elem

**** Recalculated ****

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)				
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: 0330-8659722

15 Flathead County
0330 Bigfork Elem

**** Recalculated ****

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

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15 Flathead County
0330 Bigfork Elem

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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
10	Land and Land Improvements (311-322)			5,500.00	
11	Buildings and Building Improvements (331 & 332)			2,741,185.34	
12	Machinery and Equipment (341 & 342)			363,056.36	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				90,928.17
15	Amounts to be Provided (404-406)				87,087.69
20	TOTAL ASSETS AND OTHER DEBITS			3,109,741.70	178,015.86
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)				784.74
29	Lease Obligations Payable (730)				18,267.19
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				158,963.93
35	TOTAL LIABILITIES				178,015.86
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			3,109,741.70	
52	TOTAL FUND BALANCE/EQUITY			3,109,741.70	
53	TOTAL LIABILITIES AND FUND BALANCE			3,109,741.70	178,015.86



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0330 Bigfork Elem

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01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	790,815.74	893,691.31
1190	Penalties and Interest on Taxes	6,153.63	5,730.54
1510	Interest Earnings	9,698.04	5,052.81
1900	Other Revenue from Local Sources	19.00	3,400.19
1920	Contributions/Donations from Private Sources	24,826.45	26,852.15
3110	Direct State Aid	1,053,539.81	1,020,573.15
3115	State Spec Ed Allowable Cost Pymt to Districts	82,789.89	83,527.50
3440	State HB20/SB417 Prop Tax Reimb	7,788.46	6,933.17
3444	State School Block Grant	137,840.16	134,335.90
6100	Material Prior Period Revenue Adjustments	16,141.28	6,771.43
9710	Residual Equity Transfers In	5,213.68	465.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,134,826.14</u>	<u>2,187,333.39</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	1,094,982.28	1,017,798.68
2XX	Personal Services - Employee Benefits	150,677.52	80,420.58
3XX	Purchased Professional and Technical Services	12,426.46	7,410.00
4XX	Purchased Property Services	8,875.05	14,473.41
5XX	Other Purchased Services	4,813.75	8,595.59
6XX	Supplies and Materials	65,140.40	138,913.19
810	Dues and Fees	254.00	249.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	68,645.17	72,457.41
2XX	Personal Services - Employee Benefits	8,459.79	8,217.75
3XX	Purchased Professional and Technical Services	379.50	88.26
6XX	Supplies and Materials	3,201.17	3,328.15
810	Dues and Fees	176.50	0.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	36,135.31	39,562.38
2XX	Personal Services - Employee Benefits	4,175.46	444.49
6XX	Supplies and Materials	10,213.98	19,187.51
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	47,160.14	53,493.87
2XX	Personal Services - Employee Benefits	5,342.34	5,779.66
3XX	Purchased Professional and Technical Services	5,879.09	6,930.98
4XX	Purchased Property Services	362.88	2,690.78



Trustees' Financial Summary

FY2002-03

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15 Flathead County
0330 Bigfork Elem

**** Recalculated ****

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	23XX	Support Services - General Administration			
		5XX	Other Purchased Services	5,715.62	8,587.27
		6XX	Supplies and Materials	2,500.50	5,996.22
		810	Dues and Fees	2,336.00	2,368.00
		8XX	Other Expenditures	259.16	13.25
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	112,865.86	116,488.94
		2XX	Personal Services - Employee Benefits	20,862.65	19,459.82
		4XX	Purchased Property Services	2,600.00	1,500.00
		5XX	Other Purchased Services	6,834.46	7,565.69
		6XX	Supplies and Materials	4,240.66	7,533.21
		810	Dues and Fees	1,380.00	942.50
		8XX	Other Expenditures	0.00	1,404.66
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	40,976.73	41,108.24
		2XX	Personal Services - Employee Benefits	5,289.61	5,165.53
		3XX	Purchased Professional and Technical Services	8,540.35	6,420.77
		4XX	Purchased Property Services	105.00	113.49
		5XX	Other Purchased Services	392.65	469.49
		6XX	Supplies and Materials	3,779.83	1,843.29
		810	Dues and Fees	87.50	144.50
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	84,863.85	88,175.23
		2XX	Personal Services - Employee Benefits	13,552.27	14,249.32
		3XX	Purchased Professional and Technical Services	1,059.50	278.50
		4XX	Purchased Property Services	94,027.27	109,146.85
		5XX	Other Purchased Services	8,465.56	11,063.57
		6XX	Supplies and Materials	38,840.13	43,144.00
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	1,484.36	4,013.61
		2XX	Personal Services - Employee Benefits	415.66	224.14
		5XX	Other Purchased Services	88.52	100.54
		6XX	Supplies and Materials	550.06	699.27
	52XX	Capital Leases or Long Term Notes with Board of Investm			
		840	Principal On Debt	6,688.43	6,766.85
		850	Interest on Debt	173.84	64.36
270	Gifted and Talented				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	6,831.44	0.00
		2XX	Personal Services - Employee Benefits	642.66	0.00
		6XX	Supplies and Materials	221.47	0.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

15 Flathead County
0330 Bigfork Elem

**** Recalculated ****

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		
280	Special Education - Local and State				
		1XXX	Instruction		
		1XX	Personal Services - Salaries	74,584.30	94,474.64
		2XX	Personal Services - Employee Benefits	12,331.51	19,395.86
		3XX	Purchased Professional and Technical Services	4,900.00	1,350.00
		5XX	Other Purchased Services	150.00	2,585.95
		6XX	Supplies and Materials	1,910.60	1,155.85
		21XX	Support Services - Students		
		1XX	Personal Services - Salaries	15,568.11	13,037.00
		2XX	Personal Services - Employee Benefits	663.68	182.98
		3XX	Purchased Professional and Technical Services	0.00	1,761.30
291	Federal Title I Grant - Educationally Deprived/Compensat				
		1XXX	Instruction		
		1XX	Personal Services - Salaries	799.92	0.00
310	Agriculture				
		1XXX	Instruction		
		1XX	Personal Services - Salaries	11,972.64	0.00
		2XX	Personal Services - Employee Benefits	1,267.71	0.00
		6XX	Supplies and Materials	1,402.48	0.00
360	State Gifted & Talented Reimbursement				
		1XXX	Instruction		
		1XX	Personal Services - Salaries	0.00	12,301.16
		2XX	Personal Services - Employee Benefits	0.00	1,963.67
		5XX	Other Purchased Services	0.00	84.11
		6XX	Supplies and Materials	0.00	60.18
361	Services for Significant Needs Students				
		1XXX	Instruction		
		6XX	Supplies and Materials	0.00	5,695.87
390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction		
		1XX	Personal Services - Salaries	0.00	12,451.44
		2XX	Personal Services - Employee Benefits	0.00	1,295.99
710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries	1,601.74	523.40
		2XX	Personal Services - Employee Benefits	52.98	25.97



Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

**15 Flathead County
0330 Bigfork Elem**

**** Recalculated ****

01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
710	School Sponsored	Extracurricular	Activities		
	34XX	Extracurricular -	Activities		
		1XX	Personal Services - Salaries	7,027.99	5,829.74
		2XX	Personal Services - Employee Benefits	29.38	18.80
		5XX	Other Purchased Services	1,238.74	1,421.88
		6XX	Supplies and Materials	347.45	232.65
		810	Dues and Fees	1,347.90	1,247.00
720	School Sponsored	Athletics			
	27XX	Student Transportation	Services		
		1XX	Personal Services - Salaries	1,855.82	2,240.82
		2XX	Personal Services - Employee Benefits	83.42	112.98
		5XX	Other Purchased Services	74.46	66.99
		6XX	Supplies and Materials	305.92	359.53
	35XX	Extracurricular -	Athletics		
		1XX	Personal Services - Salaries	16,448.00	13,984.00
		2XX	Personal Services - Employee Benefits	85.90	66.52
		3XX	Purchased Professional and Technical Services	1,557.50	1,600.00
		4XX	Purchased Property Services	529.42	399.89
		6XX	Supplies and Materials	3,594.04	2,907.12
999	Undistributed				
	61XX	Operating Transfers to	Other Funds		
		910	Operating Transfers to Other Funds	0.00	4,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,165,704.00</u>	<u>2,187,926.09</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

**15 Flathead County
0330 Bigfork Elem**

**** Recalculated ****

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance						279,089.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,187,333.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,187,926.09	(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	100,846.59	Less Last Year	38,870.08	(4b)		61,976.51	
						61,976.51	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						340,472.96	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

15 Flathead County
0330 Bigfork Elem

**** Recalculated ****

10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	106,105.00	128,603.05
1190	Penalties and Interest on Taxes	815.81	779.94
1510	Interest Earnings	1,640.70	766.21
1900	Other Revenue from Local Sources	150.00	0.00
1920	Contributions/Donations from Private Sources	3,304.52	3,881.81
2220	County On-Schedule Trans Reimb	35,375.50	33,815.56
3210	State On-Schedule Trans Reimb	35,256.68	33,815.56
3440	State HB20/SB417 Prop Tax Reimb	1,030.85	848.09
3444	State School Block Grant	18,078.65	17,619.04
6100	Material Prior Period Revenue Adjustments	272.89	613.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>202,030.60</u>	<u>220,742.57</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	3,804.67	3,849.12
2XX	Personal Services - Employee Benefits	387.54	426.26
25XX	Support Services - Business		
1XX	Personal Services - Salaries	2,082.83	2,331.46
2XX	Personal Services - Employee Benefits	186.91	221.43
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	39,868.17	38,435.12
2XX	Personal Services - Employee Benefits	9,346.99	8,809.22
3XX	Purchased Professional and Technical Services	442.50	1,031.24
4XX	Purchased Property Services	5,481.54	7,409.30
5XX	Other Purchased Services	91,915.18	95,319.99
6XX	Supplies and Materials	7,662.80	7,552.69
52XX	Capital Leases or Long Term Notes with Board of Investm		
840	Principal On Debt	24,312.42	27,041.08
850	Interest on Debt	590.40	1,215.97
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	4,693.98	8,057.16
2XX	Personal Services - Employee Benefits	472.08	2,309.81
4XX	Purchased Property Services	1,406.66	1,574.70
6XX	Supplies and Materials	1,987.05	1,737.92



Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

15 Flathead County
0330 Bigfork Elem

**** Recalculated ****

10 - Transportation Fund

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

PRC Program Function Object	2002 Value	2003 Value
950 Budget Amendment		
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	40,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	194,641.72	247,322.47

Schedule of Changes Worksheet

Beginning Fund Balance		73,973.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		220,742.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		247,322.47	(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	4,418.11		
Less Last Year	1,495.77		(4b)
		2,922.34	
		2,922.34	(4)
Ending Fund Balance (1 + 2 - 3 + 4)		50,315.54	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

15 Flathead County
0330 Bigfork Elem

**** Recalculated ****

11 - Bus Depreciation Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	12.13	19.59
1190 Penalties and Interest on Taxes	5.29	12.83
1510 Interest Earnings	1,172.73	606.25
3440 State HB20/SB417 Prop Tax Reimb	128.99	110.56
950 Budget Amendment		
9710 Residual Equity Transfers In	0.00	40,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,319.14	40,749.23

Schedule of Changes Worksheet

Beginning Fund Balance	44,823.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	40,749.23	(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)	85,572.32	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

15 Flathead County
0330 Bigfork Elem

**** Recalculated ****

13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	6,010.79	17,851.60
1190 Penalties and Interest on Taxes	62.34	74.51
1510 Interest Earnings	62.66	20.72
1900 Other Revenue from Local Sources	189.68	553.06
3440 State HB20/SB417 Prop Tax Reimb	70.52	73.02
3444 State School Block Grant	1,734.85	1,690.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	8,130.84	20,263.66

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	0.00	767.00
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	8,924.00	19,983.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	8,924.00	20,750.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

**15 Flathead County
0330 Bigfork Elem**

**** Recalculated ****

13 - Tuition Fund

Schedule of Changes Worksheet

Beginning Fund Balance						192.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						20,263.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						20,750.00	(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)						-293.62	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

15 Flathead County
0330 Bigfork Elem

**** Recalculated ****

14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	2,575.65	1,521.89
2240	County Retirement Distribution	293,099.00	265,145.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>295,674.65</u>	<u>266,667.60</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	159,715.07	153,146.27
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	10,147.31	10,712.40
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	5,354.69	5,441.05
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	7,609.93	8,583.72
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	16,517.97	17,133.08
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	6,151.26	6,166.27
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	12,951.35	13,411.97
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	5,890.85	5,694.38
270	Gifted and Talented		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	979.40	0.00
277	Federal Individuals with Disabilities Education Act (IDEA)		
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	1,721.83	0.00
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	10,990.55	13,694.96
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	2,877.43	2,314.84



Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

**15 Flathead County
0330 Bigfork Elem**

**** Recalculated ****

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
280	Special Education - Local and State				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	464.46	1,148.55
286	Federal Drug Free Grant (Title IV)				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	430.61	0.00
288	Federal Eisenhower Professional Development Grant (Titl				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	462.37	0.00
289	Federal Title VI Grant - Regular Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	86.02	0.00
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	13,574.81	0.00
299	Miscellaneous OPI and Non-OPI Federal Grants/Loans				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	3,913.06	0.00
310	Agriculture				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	1,703.11	0.00
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	876.70
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	1,897.48
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	12,543.15
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	3,623.55



Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

**15 Flathead County
0330 Bigfork Elem**

**** Recalculated ****

14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
431	Title II, Part D, Educational Technology				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	21.36
433	Title IV, Part A, Safe & Drug-Free Schools & Communities				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	6,572.21
435	Title V, Part A, Innovative Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	832.47
456	IDEA, Part B, Children with Disabilities				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	1,556.74
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	0.00	2,083.37
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	0.00	70.64
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	1,333.74	867.67
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits	0.00	310.52
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	2,324.65	1,534.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>265,200.47</u>	<u>270,238.10</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

**15 Flathead County
0330 Bigfork Elem**

**** Recalculated ****

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						129,670.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						266,667.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						270,238.10	(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)						126,099.61	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

**15 Flathead County
0330 Bigfork Elem**

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
001 Aggregate Reim/Indirects	
1510 Interest Earnings	200.69
6100 Material Prior Period Revenue Adjustments	406.04
001 Subtotal	606.73
042 Title I Part A	
4200 Title I, Part A, Improving Basic Programs	480.49
062 E-rate funds	
1900 Other Revenue from Local Sources	6,269.40
119 Destination Imaginatino Donation	
1920 Contributions/Donations from Private Sources	20,688.81
133 Gifted & Talented	
3600 State Gifted & Talented Reimbursement	9,835.00
135 Harbor Village Donation	
1920 Contributions/Donations from Private Sources	1,500.00
142 General Mills Family Resource Center Gra	
1900 Other Revenue from Local Sources	2,000.00
143 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	69,014.10
152 Family Center donations	
1920 Contributions/Donations from Private Sources	717.36
163 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	9,332.33
202 Title IV Drug Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,366.48
223 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	33,148.00
241 Playground Donation	
1900 Other Revenue from Local Sources	271.50
242 Montessori donation	
1920 Contributions/Donations from Private Sources	300.00
243 Drum Fund Donation	
1920 Contributions/Donations from Private Sources	500.00
313 Title I, Part A, Accountability	
4200 Title I, Part A, Improving Basic Programs	172,309.12
330 Substance Abuse Donation	



Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

**15 Flathead County
0330 Bigfork Elem**

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
1920 Contributions/Donations from Private Sources	10,794.96
336 Round up for Safety	
1920 Contributions/Donations from Private Sources	3,466.95
337 Misc Donation	
1900 Other Revenue from Local Sources	200.00
393 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	6,275.58
592 Title VI - Effective Schls	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	8,124.26
603 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	4,035.88
642 Title II Eisenhower Math/Sci	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,111.43
773 IDEA, Part B, Children w/Disabilities	
4560 IDEA, Part B, Children with Disabilities	50,090.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	412,438.38

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

PRC Program Function Object	2003 Value
042 Title I Part A	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	480.49
062 E-rate funds	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
4XX Purchased Property Services	1,481.94
5XX Other Purchased Services	128.97
6XX Supplies and Materials	328.12
062 Subtotal	1,939.03



Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

**15 Flathead County
0330 Bigfork Elem**

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
119 Destination Imaginatino Donation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	18,510.44
133 Gifted & Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	250.00
2XX Personal Services - Employee Benefits	1.11
5XX Other Purchased Services	9,583.89
	9,835.00
133 Subtotal	9,835.00
135 Harbor Village Donation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,500.00
142 General Mills Family Resource Center Gra	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	981.92
143 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	25,892.96
2XX Personal Services - Employee Benefits	3,838.98
5XX Other Purchased Services	16,144.04
6XX Supplies and Materials	1,402.05
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	19,327.82
2XX Personal Services - Employee Benefits	408.18
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	2,000.07



Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

**15 Flathead County
0330 Bigfork Elem**

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
143 Subtotal	69,014.10
152 Family Center donations	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	298.06
163 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	8,182.17
2XX Personal Services - Employee Benefits	486.75
5XX Other Purchased Services	541.54
6XX Supplies and Materials	121.87
163 Subtotal	9,332.33
202 Title IV Drug Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	26.01
5XX Other Purchased Services	1,057.97
6XX Supplies and Materials	282.50
202 Subtotal	1,366.48
223 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
2XX Personal Services - Employee Benefits	5,000.00
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	5,000.00
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	20,067.04
2XX Personal Services - Employee Benefits	3,080.96
223 Subtotal	33,148.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

15 Flathead County
0330 Bigfork Elem

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
241 Playground Donation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	271.50
242 Montessori donation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	275.00
313 Title I, Part A, Accountability	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	135,424.80
2XX Personal Services - Employee Benefits	32,993.84
5XX Other Purchased Services	120.00
6XX Supplies and Materials	3,770.48
	172,309.12
313 Subtotal	
330 Substance Abuse Donation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,150.00
6XX Supplies and Materials	70.00
	1,220.00
330 Subtotal	
336 Round up for Safety	
1XX Regular Education Programs - Elementary/Secondary	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	115.00
6XX Supplies and Materials	377.24
	492.24
336 Subtotal	
337 Misc Donation	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	200.00



Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

15 Flathead County
0330 Bigfork Elem

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
393 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	6,150.58
3XX Purchased Professional and Technical Services	125.00
	6,275.58
393 Subtotal	6,275.58
592 Title VI - Effective Schls	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	1,806.18
2XX Personal Services - Employee Benefits	8.29
5XX Other Purchased Services	6,309.79
	8,124.26
592 Subtotal	8,124.26
603 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	212.56
2XX Personal Services - Employee Benefits	0.64
6XX Supplies and Materials	3,822.68
	4,035.88
603 Subtotal	4,035.88
642 Title II Eisenhower Math/Sci	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	744.00
2XX Personal Services - Employee Benefits	2.31
5XX Other Purchased Services	265.12
6XX Supplies and Materials	100.00
	1,111.43
642 Subtotal	1,111.43
773 IDEA, Part B, Children w/Disabilities	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	18,287.15



Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

**15 Flathead County
0330 Bigfork Elem**

**** Recalculated ****

15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
456 IDEA, Part B, Children with Disabilities	
21XX Support Services - Students	
1XX Personal Services - Salaries	13,037.00
3XX Purchased Professional and Technical Services	4,308.45
62XX Resources Transferred to Other School Districts or Cooper	
930 Federal/State Grant Resources Transferred to Other Distric	14,457.40
	50,090.00
773 Subtotal	50,090.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 390,810.86

Schedule of Changes Worksheet

Beginning Fund Balance	12,455.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	412,438.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	390,810.86	(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 4,193.17 Less Last Year 4,876.31	(4b)	-683.14
		-683.14 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	33,399.60	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

15 Flathead County
0330 Bigfork Elem

**** Recalculated ****

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Aggregate Reim/Indirects	606.73	0.00	606.73
042 Title I Part A	480.49	480.49	.00
062 E-rate funds	6,269.40	1939.03	4330.37
119 Destination Imaginatio Donation	20,688.81	18510.44	2178.37
133 Gifted & Talented	9,835.00	9835.00	.00
135 Harbor Village Donation	1,500.00	1500.00	.00
142 General Mills Family Resource Center Gra	2,000.00	981.92	1018.08
143 Title II, Part A, Teacher/Principal Train/Recruit	69,014.10	69014.10	.00
152 Family Center donations	717.36	298.06	419.30
163 Title IV, Part A, Safe & Drug-Free	9,332.33	9332.33	.00
202 Title IV Drug Free Schools	1,366.48	1366.48	.00
223 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	33,148.00	33148.00	.00
241 Playground Donation	271.50	271.50	.00
242 Montessori donation	300.00	275.00	25.00
243 Drum Fund Donation	500.00	0.00	500.00
313 Title I, Part A, Accountability	172,309.12	172309.12	.00
330 Substance Abuse Donation	10,794.96	1220.00	9574.96
336 Round up for Safety	3,466.95	492.24	2974.71
337 Misc Donation	200.00	200.00	.00
393 Title V, Part A, Innovative Programs	6,275.58	6275.58	.00
592 Title VI - Effective Schls	8,124.26	8124.26	.00
603 Title II, Part D, Ed Technology	4,035.88	4035.88	.00
642 Title II Eisenhower Math/Sci	1,111.43	1111.43	.00
773 IDEA, Part B, Children w/Disabilities	50,090.00	50090.00	.00
950 Budget Amendment	0.00	40000.00	-40000.00
950 Budget Amendment	40,000.00	0.00	40000.00
950 Budget Amendment	0.00	0.00	.00
Total	452,438.38	430,810.86	21,627.52



Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

15 Flathead County
0330 Bigfork Elem

**** Recalculated ****

20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	340.08	163.45
1910 Rentals	13,476.00	6,178.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	13,816.08	6,341.45

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	5,317.81	5,230.00
2XX Personal Services - Employee Benefits	261.65	292.88
6XX Supplies and Materials	0.00	353.33
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	5,213.68	465.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	10,793.14	6,341.45



Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

**15 Flathead County
0330 Bigfork Elem**

**** Recalculated ****

20 - Lease-Rental Fund

Schedule of Changes Worksheet

Beginning Fund Balance						10,000.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						6,341.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,341.45	(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)						10,000.00	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

15 Flathead County
0330 Bigfork Elem

**** Recalculated ****

21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	293.40	135.81
5300 Operating Transfers from Other Funds	0.00	4,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	293.40	4,135.81

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
24XX Support Services - School Administration		
1XX Personal Services - Salaries	0.00	1,020.61
2XX Personal Services - Employee Benefits	0.00	4.69
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	29.25
2XX Personal Services - Employee Benefits	0.00	1.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,056.20

Schedule of Changes Worksheet

Beginning Fund Balance	10,956.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,135.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,056.20	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	14,035.66	(5)

Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

15 Flathead County
0330 Bigfork Elem

**** Recalculated ****

28 - Technology Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	205.00	15.67
3281	State Technology Aid	506.93	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		711.93	15.67

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	10,501.87	1,979.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		10,501.87	1,979.06

Schedule of Changes Worksheet

Beginning Fund Balance				2,010.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				15.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,979.06	(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)				47.56	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

15 Flathead County
0330 Bigfork Elem

**** Recalculated ****

29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	86.38
3282 State Flexibility Fund Allocation	0.00	14,781.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	14,867.59

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,867.59	(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)	14,867.59	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

15 Flathead County
0330 Bigfork Elem

**** Recalculated ****

50 - Debt Service Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	999.14	551.99
1114	District Levy - Pers Prop/Mobile Homes	1.23	0.00
1190	Penalties and Interest on Taxes	320.45	277.57
1510	Interest Earnings	1,802.20	985.52
3440	State HB20/SB417 Prop Tax Reimb	1,031.93	884.51
3444	State School Block Grant	4,608.37	4,491.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>8,763.32</u>	<u>7,190.80</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
830	Special Assessments	1,439.65	1,422.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>1,439.65</u>	<u>1,422.02</u>

Schedule of Changes Worksheet

Beginning Fund Balance				71,123.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				7,190.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,422.02	(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)				76,892.51	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

15 Flathead County
0330 Bigfork Elem

**** Recalculated ****

61 - Building Reserve Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	4,817.88	731.62
1190	Penalties and Interest on Taxes	459.04	212.45
1510	Interest Earnings	2,389.30	600.06
1900	Other Revenue from Local Sources	0.00	200.00
3440	State HB20/SB417 Prop Tax Reimb	273.48	0.00
3444	State School Block Grant	12,494.81	12,177.16
6100	Material Prior Period Revenue Adjustments	71.74	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>20,506.25</u>	<u>13,921.29</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
1XX	Personal Services - Salaries	719.93	0.00
2XX	Personal Services - Employee Benefits	31.83	0.00
4XX	Purchased Property Services	17,765.18	1,293.50
6XX	Supplies and Materials	39,248.97	1,215.91
52XX	Capital Leases or Long Term Notes with Board of Investm		
840	Principal On Debt	34,884.41	0.00
850	Interest on Debt	1,243.96	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>93,894.28</u>	<u>2,509.41</u>



Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

15 Flathead County
0330 Bigfork Elem

**** Recalculated ****

61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance					40,461.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					13,921.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,509.41	(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	2,129.09	(4b)	-2,129.09	
					-2,129.09	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					49,744.42	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

15 Flathead County
0330 Bigfork Elem

**** Recalculated ****

81 - Endowment Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	3.85	1.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	3.85	1.94

Schedule of Changes Worksheet

Beginning Fund Balance	144.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.94	(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)	146.00	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

15 Flathead County
0330 Bigfork Elem

**** Recalculated ****

84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1XXX Revenues from Student Activities	37,031.22	36,070.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	37,031.22	36,070.43

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	36,127.30	31,526.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	36,127.30	31,526.05

Schedule of Changes Worksheet

Beginning Fund Balance	14,484.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	36,070.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	31,526.05	(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)	19,028.40	(5)



Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

15 Flathead County
0330 Bigfork Elem

**** Recalculated ****

Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	67,158.88	63,147.53
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	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	8,924.00	20,750.00
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: 0330-8659722

15 Flathead County
0330 Bigfork Elem

**** Recalculated ****

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	62,646.92
b. Related Services Block Grant Entitlement	20880.58
c. Total Entitlements Subject to Reversion	83,527.50

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)]	111,091.58
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	133,943.58
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: 0330-8659722

15 Flathead County

**** Recalculated ****

0330 Bigfork Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	94,474.64	0.00	0.00	0.00
280	1XXX	2XX	19,395.86	0.00	0.00	0.00
280	1XXX	3XX	1,350.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	2,585.95	0.00	0.00	0.00
280	1XXX	6XX	1,155.85	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	13,037.00	0.00	0.00	0.00
280	21XX	2XX	182.98	0.00	0.00	0.00
280	21XX	3XX	1,761.30	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			133,943.58	0.00	0.00	0.00 133,943.58



Trustees' Financial Summary

FY2002-03

Submit ID: 0330-8659722

15 Flathead County

**** Recalculated ****

0330 Bigfork 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.*