



# Trustees' Financial Summary

FY2002-03

Submit ID: 0334-17581250

**15 Flathead County  
0334 Whitefish 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** Danelle Reisch

Phone #: (406) 862-8643

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

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

**Chair, Board of Trustees** Linda Maetzold

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

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

**County Superintendent** Donna Maddux

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

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

## Software

Accounting Package: Computer Software Associates

For FY03 did the district employ a certified special education director? Yes

As reported on Annual Data Collection (ADC), the district employs 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. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

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



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<b>PRC</b>	<b>Title</b>	<b>Project Type</b>	<b>Project Number</b>	<b>CFDA #</b>
020	Agg of Reim/Indirect	FEDERAL	N/A	Local
128	E-Rate Reimbursement	LOCAL		
140	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	15-0334-14-03	84.367
150	Title I, Part A, Improving Basic Programs	FEDERAL	15-0334-31-03	84.010A
206	Rent-A-Reader	LOCAL		
280	Medicaid Reimbursement	LOCAL		
281	Gifted & Talented	STATE	15-0334-13-03	State
317	IDEA, Part B, Children w/Disabilities	FEDERAL	15-0334-77-03	84.027
318	IDEA-Preschool Section 619	FEDERAL	15-0334-79-03	84.173A
390	Title IV, Part A, Safe & Drug-Free	FEDERAL	15-0334-39-03	84.186A
580	Title IV, Part A, Safe & Drug-Free	FEDERAL	15-0334-16-03	84.186A
600	Title II, Part D, Ed Technology	FEDERAL	15-0334-60-03	84.318
800	PTA	LOCAL		



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	644,530.51	76,534.60		
02	Taxes Receivable - Real and Personal (120-149)	205,445.51	16,608.55		
03	Taxes Receivable - Protested (150-159)	96.01	7.76		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>850,072.03</b>	<b>93,150.91</b>		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	55.00			
25	Deferred Revenue (680)	205,541.52	16,616.31		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>205,596.52</b>	<b>16,616.31</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	95,808.56			
48	Fund Balance for Budget (961-970)	548,666.95	76,534.60		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>644,475.51</b>	<b>76,534.60</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>850,072.03</b>	<b>93,150.91</b>		

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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-2,668.63	241,862.53	71,284.55	69,540.67
02	Taxes Receivable - Real and Personal (120-149)	3,768.66			2,511.00
03	Taxes Receivable - Protested (150-159)	1.91			1.21
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			38,494.26	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>1,101.94</b>	<b>241,862.53</b>	<b>109,778.81</b>	<b>72,052.88</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			35,243.66	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	3,770.57			2,512.21
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>3,770.57</b>		<b>35,243.66</b>	<b>2,512.21</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			22,588.99	
48	Fund Balance for Budget (961-970)	-2,668.63	241,862.53	51,946.16	69,540.67
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>-2,668.63</b>	<b>241,862.53</b>	<b>74,535.15</b>	<b>69,540.67</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,101.94</b>	<b>241,862.53</b>	<b>109,778.81</b>	<b>72,052.88</b>

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			9,621.81	31,219.37
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			9,621.81	31,219.37
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			9,621.81	31,219.37
52	<b>TOTAL FUND BALANCE/EQUITY</b>			9,621.81	31,219.37
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			9,621.81	31,219.37

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

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	33,343.20	6,905.18	80,804.36	
02	Taxes Receivable - Real and Personal (120-149)			22,379.55	
03	Taxes Receivable - Protested (150-159)			10.04	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>33,343.20</b>	<b>6,905.18</b>	<b>103,193.95</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			22,389.59	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			<b>22,389.59</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	33,343.20	6,905.18	80,804.36	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>33,343.20</b>	<b>6,905.18</b>	<b>80,804.36</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>33,343.20</b>	<b>6,905.18</b>	<b>103,193.95</b>	

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	506,376.75	2,799.56		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	506,376.75	2,799.56		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	46,922.99			
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>	46,922.99			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	459,453.76	2,799.56		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	459,453.76	2,799.56		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	506,376.75	2,799.56		

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

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

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



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

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

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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
10	Land and Land Improvements (311-322)			366,657.00	
11	Buildings and Building Improvements (331 & 332)			4,834,397.00	
12	Machinery and Equipment (341 & 342)			169,291.00	
13	Construction Work in Progress (351)			91,473.00	
14	Amount Available in Debt Service and Compensated Absence Funds (403)				112,023.73
15	Amounts to be Provided (404-406)				1,892,529.75
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>5,461,818.00</b>	<b>2,004,553.48</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				1,850,000.00
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				48,668.66
31	Compensated Absences Payable (760)				105,884.82
35	<b>TOTAL LIABILITIES</b>				<b>2,004,553.48</b>
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			5,461,818.00	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>5,461,818.00</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>5,461,818.00</b>	<b>2,004,553.48</b>



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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	1,884,550.10	0.00
1111 District Levy - Real Property	0.00	2,149,749.66
1112 District Levy - Personal Property	0.00	44,313.53
1190 Penalties and Interest on Taxes	14,410.43	18,501.22
1510 Interest Earnings	16,757.71	9,596.52
3110 Direct State Aid	2,382,224.36	2,339,946.80
3115 State Spec Ed Allowable Cost Pymt to Districts	215,087.19	232,199.88
3120 State Guaranteed Tax Base Aid	500,939.52	461,636.82
3440 State HB20/SB417 Prop Tax Reimb	8,522.36	7,367.63
3444 State School Block Grant	267,441.12	260,642.07
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>5,289,932.79</b>	<b>5,523,954.13</b>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,475,359.82	2,600,437.02
2XX Personal Services - Employee Benefits	310,892.89	351,227.18
3XX Purchased Professional and Technical Services	731.18	410.47
4XX Purchased Property Services	273.85	0.00
5XX Other Purchased Services	12,544.66	10,009.27
6XX Supplies and Materials	197,494.93	103,939.10
21XX Support Services - Students		
1XX Personal Services - Salaries	128,485.96	140,878.44
2XX Personal Services - Employee Benefits	14,042.83	12,426.10
3XX Purchased Professional and Technical Services	2,278.68	3,173.81
5XX Other Purchased Services	0.00	235.10
6XX Supplies and Materials	908.27	564.59
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	101,080.61	98,515.27
2XX Personal Services - Employee Benefits	8,753.20	12,080.35
3XX Purchased Professional and Technical Services	6,564.33	6,798.53
4XX Purchased Property Services	477.33	23.33
5XX Other Purchased Services	2,540.87	8,001.69
6XX Supplies and Materials	54,953.98	36,503.44
810 Dues and Fees	151.00	112.00
222X Educational Media Services		
1XX Personal Services - Salaries	103,243.35	104,481.73
2XX Personal Services - Employee Benefits	11,450.29	11,906.59



# Trustees' Financial Summary

FY2002-03

Submit ID: 0334-17581250

**15 Flathead County  
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## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		3XX	Purchased Professional and Technical Services	1,723.51	1,819.00
		4XX	Purchased Property Services	2,119.46	2,232.07
		6XX	Supplies and Materials	25,437.21	25,447.61
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	66,724.26	70,028.00
		2XX	Personal Services - Employee Benefits	9,657.93	12,491.05
		3XX	Purchased Professional and Technical Services	14,326.43	15,233.03
		4XX	Purchased Property Services	1,795.96	1,701.39
		5XX	Other Purchased Services	13,856.35	12,752.62
		6XX	Supplies and Materials	5,506.55	3,205.19
		810	Dues and Fees	5,540.66	5,656.65
		8XX	Other Expenditures	1,478.86	1,643.38
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	285,540.14	303,817.36
		2XX	Personal Services - Employee Benefits	30,977.12	36,870.13
		3XX	Purchased Professional and Technical Services	3,161.90	3,900.00
		4XX	Purchased Property Services	28,023.53	27,696.84
		5XX	Other Purchased Services	17,385.78	15,526.29
		6XX	Supplies and Materials	7,156.53	6,324.67
		7XX	Property and Equipment Acquisition	8,314.00	0.00
		810	Dues and Fees	1,429.00	2,508.00
		8XX	Other Expenditures	1,603.80	953.35
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	57,196.47	59,509.21
		2XX	Personal Services - Employee Benefits	10,764.26	13,964.74
		3XX	Purchased Professional and Technical Services	8,048.91	7,333.84
		5XX	Other Purchased Services	4,674.75	4,489.95
		6XX	Supplies and Materials	2,491.06	2,921.07
		810	Dues and Fees	330.00	330.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	259,443.70	270,764.14
		2XX	Personal Services - Employee Benefits	52,975.24	63,991.02
		3XX	Purchased Professional and Technical Services	37,548.40	29,061.81
		4XX	Purchased Property Services	181,276.88	205,433.01
		5XX	Other Purchased Services	46,174.63	57,721.98
		6XX	Supplies and Materials	42,945.19	41,132.25
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	9,166.26	39,413.36



# Trustees' Financial Summary

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15 Flathead County  
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## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
270	Gifted and Talented				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	18,794.55	0.00
		2XX	Personal Services - Employee Benefits	822.61	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	194,241.90	233,881.74
		2XX	Personal Services - Employee Benefits	36,969.05	32,263.08
		3XX	Purchased Professional and Technical Services	30,385.00	46,146.50
		6XX	Supplies and Materials	4,866.04	3,354.73
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	130,172.96	70,463.52
		2XX	Personal Services - Employee Benefits	15,971.15	9,129.19
		6XX	Supplies and Materials	6,556.88	0.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	33,865.00	35,887.00
		2XX	Personal Services - Employee Benefits	3,643.68	870.50
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	21,448.65	0.00
		2XX	Personal Services - Employee Benefits	2,883.27	0.00
340	Family & Consumer Sciences				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	45,207.00	0.00
		2XX	Personal Services - Employee Benefits	4,692.55	0.00
		4XX	Purchased Property Services	379.84	0.00
		5XX	Other Purchased Services	370.02	0.00
		6XX	Supplies and Materials	3,076.03	0.00
350	Technology Education/Industrial Arts				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	28,182.50	0.00
		2XX	Personal Services - Employee Benefits	4,609.13	0.00
		4XX	Purchased Property Services	349.32	0.00
		6XX	Supplies and Materials	3,793.71	0.00
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	22,510.39
		2XX	Personal Services - Employee Benefits	0.00	1,845.56



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## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	79,378.00
		2XX	Personal Services - Employee Benefits	0.00	11,127.53
		4XX	Purchased Property Services	0.00	145.06
		5XX	Other Purchased Services	0.00	198.41
		6XX	Supplies and Materials	0.00	5,510.97
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	7,788.00
		2XX	Personal Services - Employee Benefits	0.00	260.66
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	2,000.00	2,000.00
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	5,405.44	5,700.75
		2XX	Personal Services - Employee Benefits	26.47	27.67
		4XX	Purchased Property Services	0.00	96.95
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	4,767.41	3,130.00
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	16,850.90	16,247.48
		2XX	Personal Services - Employee Benefits	82.58	78.87
		3XX	Purchased Professional and Technical Services	2,538.91	2,028.73
		5XX	Other Purchased Services	624.76	1,137.50
		6XX	Supplies and Materials	1,624.89	969.12
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	0.00	50,000.00
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	14,000.00	15,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>5,316,224.96</u>	<u>5,504,774.93</u>



# Trustees' Financial Summary

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## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					683,908.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,523,954.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,504,774.93	(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	95,808.56	Less Last Year	154,421.22	(4b)	-58,612.66	
					-58,612.66	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					644,475.51	(5)



# Trustees' Financial Summary

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## 10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	149,323.28	0.00
1111	District Levy - Real Property	0.00	172,464.17
1112	District Levy - Personal Property	0.00	3,542.39
1190	Penalties and Interest on Taxes	1,264.82	1,549.12
1410	Individual Transportation Fees	988.44	654.50
1510	Interest Earnings	1,379.01	616.41
2220	County On-Schedule Trans Reimb	54,241.50	54,875.38
3210	State On-Schedule Trans Reimb	54,241.50	54,875.38
3440	State HB20/SB417 Prop Tax Reimb	950.78	779.84
3444	State School Block Grant	23,018.53	22,433.34
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>285,407.86</b>	<b>311,790.53</b>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	9,026.00	10,077.25
2XX	Personal Services - Employee Benefits	44.16	48.92
25XX	Support Services - Business		
1XX	Personal Services - Salaries	3,895.00	4,128.00
2XX	Personal Services - Employee Benefits	19.08	20.04
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	14,983.33	12,336.06
2XX	Personal Services - Employee Benefits	2,577.46	3,647.91
5XX	Other Purchased Services	217,995.97	228,886.80
6XX	Supplies and Materials	848.67	20.00
280	Special Education - Local and State		
27XX	Student Transportation Services		
5XX	Other Purchased Services	43,531.02	47,279.93
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<b>292,920.69</b>	<b>306,444.91</b>



# Trustees' Financial Summary

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## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						71,188.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						311,790.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						306,444.91	(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)						76,534.60	(5)



# Trustees' Financial Summary

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## 13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	4,029.11	0.00
1111 District Levy - Real Property	0.00	42,412.07
1112 District Levy - Personal Property	0.00	142.82
1190 Penalties and Interest on Taxes	88.18	149.28
1510 Interest Earnings	181.35	40.88
3440 State HB20/SB417 Prop Tax Reimb	101.85	91.95
3444 State School Block Grant	2,091.44	2,038.27
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>6,491.93</b>	<b>44,875.27</b>

### 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	13,259.23	48,070.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>13,259.23</b>	<b>48,070.00</b>

## Schedule of Changes Worksheet

Beginning Fund Balance	526.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44,875.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	48,070.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year           0.00 Less Last Year           0.00           (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year           0.00 Less Last Year           0.00           (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-2,668.63	(5)



# Trustees' Financial Summary

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## 14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	5,516.55	2,730.17
2240	County Retirement Distribution	647,681.00	684,080.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>653,197.55</u>	<u>686,810.17</u>

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	370,422.89	385,696.01
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	19,358.61	21,282.79
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	15,099.67	14,705.29
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	15,454.97	15,616.98
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	11,342.83	12,057.84
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	42,181.77	44,561.00
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	8,682.94	9,088.61
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	36,466.69	38,383.15
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	1,318.75	1,153.97
270	Gifted and Talented		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	1,921.32	0.00
277	Federal Individuals with Disabilities Education Act (IDEA)		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	14,107.07	0.00
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	2,790.45	0.00



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## 14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
279	Federal Individuals with Disabilities Education Act (IDEA)				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	1,117.40	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	26,077.92	32,942.66
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	19,525.83	10,390.24
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	5,851.91	5,460.94
286	Federal Drug Free Grant (Title IV)				
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	1,342.86	0.00
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	33,950.13	0.00
299	Miscellaneous OPI and Non-OPI Federal Grants/Loans				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	1,109.71	0.00
340	Family & Consumer Sciences				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	6,624.19	0.00
350	Technology Education/Industrial Arts				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	4,240.19	0.00
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	2,537.50
394	State Career & Technical Ed Entitlement - Family & Cons				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	7,308.84
395	State Career & Technical Ed Entitlement - Technology Ed/				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	4,596.51



# Trustees' Financial Summary

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## 14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	31,580.70
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	0.00	2,695.95
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	5,152.54
431	Title II, Part D, Educational Technology				
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	0.00	916.20
433	Title IV, Part A, Safe & Drug-Free Schools & Communities				
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	0.00	1,325.81
456	IDEA, Part B, Children with Disabilities				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	16,134.98
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	0.00	10,616.66
457	IDEA Preschool				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	1,344.10
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	545.93	497.61
	221X	Improvement of Instruction Services			
		2XX	Personal Services - Employee Benefits	0.00	1,660.80
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	820.96	870.45
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	2,457.56	2,470.52



# Trustees' Financial Summary

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## 14 - Retirement Fund

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	642,812.55	681,048.65
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### Schedule of Changes Worksheet

Beginning Fund Balance	236,101.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	686,810.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	681,048.65	(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)	241,862.53	(5)



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>020 Agg of Reim/Indirect</b>	
1510 Interest Earnings	729.36
<b>128 E-Rate Reimbursement</b>	
1900 Other Revenue from Local Sources	12,571.82
<b>140 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	133,094.26
<b>150 Title I, Part A, Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	311,933.72
<b>206 Rent-A-Reader</b>	
1920 Contributions/Donations from Private Sources	1,425.00
<b>280 Medicaid Reimbursement</b>	
3355 Medicaid - Miscellaneous	14,141.62
<b>281 Gifted &amp; Talented</b>	
3600 State Gifted & Talented Reimbursement	918.00
<b>317 IDEA, Part B, Children w/Disabilities</b>	
4560 IDEA, Part B, Children with Disabilities	252,715.00
<b>318 IDEA-Preschool Section 619</b>	
4570 IDEA Preschool	10,302.00
<b>390 Title IV, Part A, Safe &amp; Drug-Free</b>	
4350 Title V, Part A, Innovative Programs	18,475.00
<b>580 Title IV, Part A, Safe &amp; Drug-Free</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	17,196.62
<b>600 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	14,818.00
<b>800 PTA</b>	
1920 Contributions/Donations from Private Sources	2,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	790,320.40

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

PRC Program Function Object	2003 Value
<b>020 Agg of Reim/Indirect</b>	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
6XX Supplies and Materials	577.50



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
1XX Regular Education Programs - Elementary/Secondary	
<b>140 Title II, Part A, Teacher/Principal Train/Recruit</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	7,021.28
2XX Personal Services - Employee Benefits	812.08
24XX Support Services - School Administration	
1XX Personal Services - Salaries	17,655.00
2XX Personal Services - Employee Benefits	85.71
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	50,096.00
2XX Personal Services - Employee Benefits	5,537.56
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	24,808.16
5XX Other Purchased Services	27,078.47
<b>140 Subtotal</b>	133,094.26
<b>150 Title I, Part A, Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	277,977.50
2XX Personal Services - Employee Benefits	30,469.71
5XX Other Purchased Services	442.20
6XX Supplies and Materials	3,044.31
<b>150 Subtotal</b>	311,933.72
<b>206 Rent-A-Reader</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	1,261.51
<b>280 Medicaid Reimbursement</b>	
280 Special Education - Local and State	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	6,820.47
6XX Supplies and Materials	3,761.26



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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>280 Subtotal</b>	10,581.73
<b>281 Gifted &amp; Talented</b>	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
6XX Supplies and Materials	918.00
<b>317 IDEA, Part B, Children w/Disabilities</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	135,049.73
2XX Personal Services - Employee Benefits	6,839.24
3XX Purchased Professional and Technical Services	1,325.00
4XX Purchased Property Services	776.06
5XX Other Purchased Services	7,035.56
6XX Supplies and Materials	7,441.68
810 Dues and Fees	819.00
21XX Support Services - Students	
1XX Personal Services - Salaries	70,762.00
2XX Personal Services - Employee Benefits	4,566.23
5XX Other Purchased Services	18,100.50
<b>317 Subtotal</b>	252,715.00
<b>318 IDEA-Preschool Section 619</b>	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	9,232.00
2XX Personal Services - Employee Benefits	1,070.00
<b>318 Subtotal</b>	10,302.00
<b>390 Title IV, Part A, Safe &amp; Drug-Free</b>	
435 Title V, Part A, Innovative Programs	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	1,100.00
5XX Other Purchased Services	3,557.02
6XX Supplies and Materials	13,817.98
<b>390 Subtotal</b>	18,475.00



# Trustees' Financial Summary

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15 Flathead County  
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## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>580 Title IV, Part A, Safe &amp; Drug-Free</b>	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	10,582.29
2XX Personal Services - Employee Benefits	42.15
3XX Purchased Professional and Techical Services	2,685.00
5XX Other Purchased Services	1,003.00
6XX Supplies and Materials	2,884.18
	17,196.62
<b>580 Subtotal</b>	17,196.62
<b>600 Title II, Part D, Ed Technology</b>	
431 Title II, Part D, Educational Technology	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	6,000.00
2XX Personal Services - Employee Benefits	29.16
6XX Supplies and Materials	8,788.84
	14,818.00
<b>600 Subtotal</b>	14,818.00
<b>800 PTA</b>	
1XX Regular Education Programs - Elementary/Secondary	
33XX Community Services	
6XX Supplies and Materials	702.63
	702.63
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      772,575.97



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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					34,201.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					790,320.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					772,575.97	(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	22,588.99	Less Last Year	0.00	(4b)	22,588.99	
					22,588.99	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					74,535.15	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
020 Agg of Reim/Indirect	729.36	577.50	151.86
128 E-Rate Reimbursement	12,571.82	0.00	12571.82
140 Title II, Part A, Teacher/Principal Train/Recruit	133,094.26	133094.26	.00
150 Title I, Part A, Improving Basic Programs	311,933.72	311933.72	.00
206 Rent-A-Reader	1,425.00	1261.51	163.49
280 Medicaid Reimbursement	14,141.62	10581.73	3559.89
281 Gifted & Talented	918.00	918.00	.00
317 IDEA, Part B, Children w/Disabilities	252,715.00	252715.00	.00
318 IDEA-Preschool Section 619	10,302.00	10302.00	.00
390 Title IV, Part A, Safe & Drug-Free	18,475.00	18475.00	.00
580 Title IV, Part A, Safe & Drug-Free	17,196.62	17196.62	.00
600 Title II, Part D, Ed Technology	14,818.00	14818.00	.00
800 PTA	2,000.00	702.63	1297.37
<b>Total</b>	<b>790,320.40</b>	<b>772,575.97</b>	<b>17,744.43</b>



# Trustees' Financial Summary

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## 17 - Adult Education Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	24,169.56	0.00
1111	District Levy - Real Property	0.00	26,710.76
1112	District Levy - Personal Property	0.00	546.46
1190	Penalties and Interest on Taxes	168.26	221.18
1340	Fees for Adult Education	4,150.00	4,006.00
1510	Interest Earnings	973.27	770.95
3440	State HB20/SB417 Prop Tax Reimb	49.59	33.94
3444	State School Block Grant	3,700.80	3,606.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>33,211.48</u>	<u>35,896.01</u>

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

PRC Program Function Object		2002 Value	2003 Value
610	Adult Continuing Education Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	3,720.00	3,450.00
	2XX Personal Services - Employee Benefits	18.22	16.75
	4XX Purchased Property Services	0.00	1,029.05
	6XX Supplies and Materials	3,823.60	933.45
	221X Improvement of Instruction Services		
	1XX Personal Services - Salaries	0.00	11,000.00
650	Adult Basic Education/GED Programs		
	221X Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	0.00	53.40
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>7,561.82</u>	<u>16,482.65</u>



# Trustees' Financial Summary

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## 17 - Adult Education Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						50,127.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						35,896.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						16,482.65	(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)						69,540.67	(5)



# Trustees' Financial Summary

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## 20 - Lease-Rental Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	282.40	147.94
1910 Rentals	2,880.00	3,379.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,162.40	3,526.94

### 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	2,692.94	3,753.37
2XX Personal Services - Employee Benefits	17.26	6.13
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,710.20	3,759.50

## Schedule of Changes Worksheet

Beginning Fund Balance	9,854.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,526.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,759.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	9,621.81	(5)



# Trustees' Financial Summary

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## 21 - Compensated Absence Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	709.14	353.94
5300 Operating Transfers from Other Funds	14,000.00	15,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	14,709.14	15,353.94

### 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	9,977.67
2XX Personal Services - Employee Benefits	0.00	48.44
280 Special Education - Local and State		
24XX Support Services - School Administration		
1XX Personal Services - Salaries	14,554.79	0.00
2XX Personal Services - Employee Benefits	71.32	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	14,626.11	10,026.11



# Trustees' Financial Summary

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## 21 - Compensated Absence Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					25,891.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					15,353.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					10,026.11	(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)					31,219.37	(5)



# Trustees' Financial Summary

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## 28 - Technology Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	877.69	444.54
3281	State Technology Aid	1,154.56	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>2,032.25</u>	<u>444.54</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		
25XX	Support Services - Business		
3XX	Purchased Professional and Technical Services	1,740.82	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>1,740.82</u>	<u>0.00</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				32,898.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				444.54	(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)				33,343.20	(5)



# Trustees' Financial Summary

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## 29 - Flexibility Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	40.84
3282 State Flexibility Fund Allocation	0.00	36,829.34
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>0.00</b>	<b>36,870.18</b>

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
5XX Other Purchased Services	0.00	29,965.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>29,965.00</b>

## Schedule of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		36,870.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		29,965.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		6,905.18	(5)



# Trustees' Financial Summary

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## 50 - Debt Service Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	208,324.39	0.00
1111	District Levy - Real Property	0.00	226,600.56
1112	District Levy - Personal Property	0.00	5,172.11
1190	Penalties and Interest on Taxes	2,174.76	2,243.42
1510	Interest Earnings	4,345.85	2,064.83
3440	State HB20/SB417 Prop Tax Reimb	1,895.15	1,511.46
3444	State School Block Grant	41,576.53	40,519.55

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

258,316.68      278,111.93

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

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
830	Special Assessments	1,246.96	1,149.08
840	Principal On Debt	175,000.00	185,000.00
850	Interest on Debt	105,465.00	97,940.00
860	Agent Fees/Issuance Costs	537.50	175.00

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

282,249.46      284,264.08



# Trustees' Financial Summary

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## 50 - Debt Service Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					86,956.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					278,111.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					284,264.08	(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)					80,804.36	(5)



# Trustees' Financial Summary

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## 60 - Building Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	9,864.92	5,553.05
1900 Other Revenue from Local Sources	57,103.30	95,009.78
5110 Sale of Bonds	0.00	190,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	66,968.22	290,562.83

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	878.62
2XX Personal Services - Employee Benefits	0.00	4.26
5XX Other Purchased Services	0.00	229.68
6XX Supplies and Materials	0.00	13.04
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	17,201.26	119,615.99
5XX Other Purchased Services	0.00	4,728.85
7XX Property and Equipment Acquisition	22,120.88	92,792.62
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	39,322.14	218,263.06



# Trustees' Financial Summary

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## 60 - Building Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					387,153.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					290,562.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					218,263.06	(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)					459,453.76	(5)



# Trustees' Financial Summary

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## 61 - Building Reserve Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	73.96	37.34
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	73.96	37.34

### Schedule of Changes Worksheet

Beginning Fund Balance	2,762.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	37.34	(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)	2,799.56	(5)



# Trustees' Financial Summary

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<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2002 Value</b>	<b>2003 Value</b>
XX	XXX 26XX	41X Energy Utility Services	116,285.59	125,798.23
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	31,287.14	132,205.98
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	13,259.23	48,070.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	148,030.56
b. Related Services Block Grant Entitlement	49339.44
c. Total Entitlements Subject to Reversion	197,370.00

## Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	262,502.10
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	431,996.26
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

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

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

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

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

### Subsidiary Ledger

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

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

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



# Trustees' Financial Summary

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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	233,881.74	0.00	0.00	0.00
280	1XXX	2XX	32,263.08	0.00	0.00	0.00
280	1XXX	3XX	46,146.50	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00
280	1XXX	6XX	3,354.73	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	70,463.52	0.00	0.00	0.00
280	21XX	2XX	9,129.19	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	35,887.00	0.00	0.00	0.00
280	24XX	2XX	870.50	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
<b>Totals</b>			431,996.26	0.00	0.00	0.00 431,996.26



# Trustees' Financial Summary

**FY2002-03**

**Submit ID: 0334-17581250**

**15 Flathead County**

**0334 Whitefish 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.*