



# Trustees' Financial Summary

FY2002-03

Submit ID: 0335-5350116

**15 Flathead County  
0335 Whitefish H S**

**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	LOCAL	N/A	Local
023	Newsletter	LOCAL		
200	SOAR Challenge Course	LOCAL	N/A	Local
202	Armstrong Foundation Grant	LOCAL	N/A	Local
203	Summer School	LOCAL		
205	Glacier Fund	LOCAL		
218	State Farm	LOCAL		
228	E-Rate Reimbursement	LOCAL		
325	Jobs for Montana Graduates	STATE	2-034	State
391	Vo Ed Carl D Perkins-Basic	FEDERAL	15-0335-81-03-BG	84.048A
401	Vo Ed Business/Marketing	STATE	N/A	State
402	Vo Ed Family & Cons Sci	STATE	N/A	State
403	Vo Ed Tech Ed	STATE	N/A	State
500	Vendor Donation	LOCAL	N/A	Local
885	Flathead Electric Coop	LOCAL		
890	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	15-0335-99-03	84.358

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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)	462,144.03	33,790.84		18,548.74
02	Taxes Receivable - Real and Personal (120-149)	134,151.31	7,333.37		
03	Taxes Receivable - Protested (150-159)	1,499.07	80.89		
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>597,794.41</b>	<b>41,205.10</b>		<b>18,548.74</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)	135,650.38	7,414.26		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>135,650.38</b>	<b>7,414.26</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	105,015.17			275.00
48	Fund Balance for Budget (961-970)	357,128.86	33,790.84		18,273.74
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>462,144.03</b>	<b>33,790.84</b>		<b>18,548.74</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>597,794.41</b>	<b>41,205.10</b>		<b>18,548.74</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)	421.61	158,434.73	84,782.15	
02	Taxes Receivable - Real and Personal (120-149)	913.57			
03	Taxes Receivable - Protested (150-159)	9.93			
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>1,345.11</b>	<b>158,434.73</b>	<b>84,782.15</b>	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			3,395.48	
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	923.50			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>923.50</b>		<b>3,395.48</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			10,098.54	
48	Fund Balance for Budget (961-970)	421.61	158,434.73	71,288.13	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>421.61</b>	<b>158,434.73</b>	<b>81,386.67</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,345.11</b>	<b>158,434.73</b>	<b>84,782.15</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)	50,471.72		9,772.28	21,414.27
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)	1,800.00			
05	Due From Other Governments (180)	12,740.00			
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>65,011.72</b>		<b>9,772.28</b>	<b>21,414.27</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)	65,011.72		9,772.28	21,414.27
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>65,011.72</b>		<b>9,772.28</b>	<b>21,414.27</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>65,011.72</b>		<b>9,772.28</b>	<b>21,414.27</b>

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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)	27,628.98	1,374.41	9,096.77	
02	Taxes Receivable - Real and Personal (120-149)			238.75	
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>	<b>27,628.98</b>	<b>1,374.41</b>	<b>9,335.52</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)			238.75	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			<b>238.75</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	27,628.98	1,374.41	9,096.77	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>27,628.98</b>	<b>1,374.41</b>	<b>9,096.77</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>27,628.98</b>	<b>1,374.41</b>	<b>9,335.52</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)	293,872.93	13,588.43		
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>	<b>293,872.93</b>	<b>13,588.43</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>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	293,872.93	13,588.43		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>293,872.93</b>	<b>13,588.43</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>293,872.93</b>	<b>13,588.43</b>		

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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)	227,495.84	8,370.00	173,354.10	
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>	227,495.84	8,370.00	173,354.10	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)			1,800.00	
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>			1,800.00	
<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)	227,495.84	8,370.00	171,554.10	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	227,495.84	8,370.00	171,554.10	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	227,495.84	8,370.00	173,354.10	



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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)	301,735.38	167,857.57		26,552.28
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>	301,735.38	167,857.57		26,552.28
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	276,997.44	167,857.57		
24	Other Current Liabilities (621-679)	24,737.94			26,552.28
35	<b>TOTAL LIABILITIES</b>	301,735.38	167,857.57		26,552.28
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	301,735.38	167,857.57		26,552.28



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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)			256,314.00	
11	Buildings and Building Improvements (331 & 332)			3,937,972.00	
12	Machinery and Equipment (341 & 342)			181,919.00	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				30,511.04
15	Amounts to be Provided (404-406)				130,026.54
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>4,376,205.00</b>	<b>160,537.58</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)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				83,336.54
31	Compensated Absences Payable (760)				77,201.04
35	<b>TOTAL LIABILITIES</b>				<b>160,537.58</b>
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			4,376,205.00	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>4,376,205.00</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>4,376,205.00</b>	<b>160,537.58</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	1,176,768.04	0.00
1111	District Levy - Real Property	0.00	1,388,004.35
1112	District Levy - Personal Property	0.00	27,394.97
1190	Penalties and Interest on Taxes	9,008.23	12,487.55
1510	Interest Earnings	13,454.73	5,866.86
3110	Direct State Aid	1,667,501.54	1,613,039.06
3115	State Spec Ed Allowable Cost Pymt to Districts	109,791.78	108,682.50
3120	State Guaranteed Tax Base Aid	351,665.47	335,156.52
3440	State HB20/SB417 Prop Tax Reimb	9,029.59	7,751.26
3444	State School Block Grant	177,323.31	172,815.29
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>3,514,542.69</b>	<b>3,671,198.36</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	1,356,842.28	1,493,619.03
2XX	Personal Services - Employee Benefits	157,606.91	191,966.63
3XX	Purchased Professional and Technical Services	220.00	795.43
4XX	Purchased Property Services	1,072.50	1,533.06
5XX	Other Purchased Services	7,336.76	5,845.81
6XX	Supplies and Materials	106,480.12	108,082.25
7XX	Property and Equipment Acquisition	4,929.00	0.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	150,792.48	137,000.29
2XX	Personal Services - Employee Benefits	20,863.71	23,783.82
3XX	Purchased Professional and Technical Services	830.63	2,171.70
5XX	Other Purchased Services	72.32	0.00
6XX	Supplies and Materials	4,514.50	1,826.52
810	Dues and Fees	74.00	0.00
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	48,802.35	51,886.24
2XX	Personal Services - Employee Benefits	4,366.82	5,783.14
3XX	Purchased Professional and Technical Services	4,899.17	4,503.26
4XX	Purchased Property Services	417.67	11.67
5XX	Other Purchased Services	1,173.81	3,298.43
6XX	Supplies and Materials	36,380.86	25,127.27
810	Dues and Fees	0.00	55.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0335-5350116

**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			
		1XX	Personal Services - Salaries	82,923.80	77,995.00
		2XX	Personal Services - Employee Benefits	5,877.36	6,749.72
		3XX	Purchased Professional and Technical Services	1,680.19	799.60
		4XX	Purchased Property Services	3,317.03	1,871.61
		6XX	Supplies and Materials	22,217.46	23,601.48
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	33,190.41	35,506.91
		2XX	Personal Services - Employee Benefits	4,643.65	6,226.52
		3XX	Purchased Professional and Technical Services	7,164.18	7,669.60
		4XX	Purchased Property Services	904.39	851.14
		5XX	Other Purchased Services	6,905.83	6,327.95
		6XX	Supplies and Materials	2,760.22	1,611.18
		810	Dues and Fees	3,509.18	3,580.49
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	184,572.66	189,535.03
		2XX	Personal Services - Employee Benefits	20,814.34	28,503.83
		3XX	Purchased Professional and Technical Services	4,206.25	3,380.00
		4XX	Purchased Property Services	16,457.70	15,682.30
		5XX	Other Purchased Services	17,689.78	18,043.60
		6XX	Supplies and Materials	4,371.99	7,486.99
		810	Dues and Fees	2,451.71	2,043.41
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	28,408.18	29,995.16
		2XX	Personal Services - Employee Benefits	5,303.18	6,978.19
		3XX	Purchased Professional and Technical Services	4,081.06	3,720.99
		5XX	Other Purchased Services	2,243.38	2,254.10
		6XX	Supplies and Materials	1,179.07	1,459.16
		810	Dues and Fees	165.00	165.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	148,428.23	152,873.72
		2XX	Personal Services - Employee Benefits	25,077.00	27,281.25
		3XX	Purchased Professional and Technical Services	58,683.92	18,127.88
		4XX	Purchased Property Services	132,977.63	138,850.52
		5XX	Other Purchased Services	23,272.33	29,105.99
		6XX	Supplies and Materials	38,431.88	24,297.05
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	15,483.98	19,466.47
270	Gifted and Talented				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	2,231.90	0.00



# Trustees' Financial Summary

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Submit ID: 0335-5350116

**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			
		2XX	Personal Services - Employee Benefits	10.94	0.00
		5XX	Other Purchased Services	501.12	0.00
		6XX	Supplies and Materials	774.95	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	97,792.27	86,450.45
		2XX	Personal Services - Employee Benefits	18,900.18	25,645.52
		3XX	Purchased Professional and Technical Services	5,500.00	5,219.50
		6XX	Supplies and Materials	966.08	797.05
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	31,387.32	25,563.41
		2XX	Personal Services - Employee Benefits	2,890.81	3,511.37
		6XX	Supplies and Materials	3,588.37	0.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	16,932.00	17,944.00
		2XX	Personal Services - Employee Benefits	1,821.60	435.22
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	305.00	0.00
340	Family & Consumer Sciences				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	45,674.50	0.00
		2XX	Personal Services - Employee Benefits	1,223.75	0.00
		4XX	Purchased Property Services	141.77	0.00
		6XX	Supplies and Materials	5,365.87	0.00
350	Technology Education/Industrial Arts				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	24,841.00	0.00
		2XX	Personal Services - Employee Benefits	4,592.78	0.00
		6XX	Supplies and Materials	731.23	0.00
		7XX	Property and Equipment Acquisition	500.92	0.00
360	Business/Marketing				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	85,197.52	0.00
		2XX	Personal Services - Employee Benefits	9,360.97	0.00
		6XX	Supplies and Materials	1,610.27	0.00



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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
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	2,354.70
		2XX	Personal Services - Employee Benefits	0.00	11.43
		5XX	Other Purchased Services	0.00	23.42
380	Trades & Industry				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	53,399.78	0.00
		2XX	Personal Services - Employee Benefits	6,968.20	0.00
		4XX	Purchased Property Services	409.73	0.00
		6XX	Supplies and Materials	5,362.57	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	225,887.25
		2XX	Personal Services - Employee Benefits	0.00	26,300.88
		4XX	Purchased Property Services	0.00	372.56
		5XX	Other Purchased Services	0.00	85.76
		6XX	Supplies and Materials	0.00	16,860.41
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	10,801.52	10,499.96
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	21,974.27	23,748.82
		2XX	Personal Services - Employee Benefits	107.62	115.30
		4XX	Purchased Property Services	270.95	14.00
		5XX	Other Purchased Services	10,046.51	7,039.43
		6XX	Supplies and Materials	3,544.62	2,513.25
		810	Dues and Fees	5,215.76	4,892.36
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	57,224.93	52,733.93
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	147,528.31	115,514.40
		2XX	Personal Services - Employee Benefits	5,906.12	1,023.51
		4XX	Purchased Property Services	1,916.72	0.00
		5XX	Other Purchased Services	24,603.17	36,348.45
		6XX	Supplies and Materials	26,699.56	17,521.87
		810	Dues and Fees	1,068.00	640.00



# Trustees' Financial Summary

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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
999 Undistributed		
61XX Operating Transfers to Other Funds		
910 Operating Transfers to Other Funds	6,000.00	3,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	3,568,960.32	3,662,399.60

### Schedule of Changes Worksheet

Beginning Fund Balance	471,910.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,671,198.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,662,399.60	(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           105,015.17 Less Last Year           123,580.71	(4b)           -18,565.54	
	-18,565.54	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	462,144.03	(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	63,663.19	0.00
1111	District Levy - Real Property	0.00	74,988.71
1112	District Levy - Personal Property	0.00	1,495.79
1190	Penalties and Interest on Taxes	557.78	732.15
1410	Individual Transportation Fees	95.00	150.00
1510	Interest Earnings	690.33	268.37
2220	County On-Schedule Trans Reimb	22,503.07	22,307.78
3210	State On-Schedule Trans Reimb	22,447.41	22,876.67
3440	State HB20/SB417 Prop Tax Reimb	699.41	543.97
3444	State School Block Grant	10,809.22	10,534.42
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>121,465.41</b>	<b>133,897.86</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	4,861.00	5,298.26
	2XX Personal Services - Employee Benefits	23.77	25.72
25XX	Support Services - Business		
	1XX Personal Services - Salaries	1,793.00	2,126.00
	2XX Personal Services - Employee Benefits	8.76	10.32
27XX	Student Transportation Services		
	5XX Other Purchased Services	117,767.03	123,510.50
	6XX Supplies and Materials	9.98	9.95
280	Special Education - Local and State		
	27XX Student Transportation Services		
	5XX Other Purchased Services	945.00	855.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<b>125,408.54</b>	<b>131,835.75</b>



# Trustees' Financial Summary

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## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						31,728.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						133,897.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						131,835.75	(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)						33,790.84	(5)



# Trustees' Financial Summary

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## 12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	4.52	20.28
1611	National School Lunch Program	72,878.22	73,704.71
1612	School Breakfast Program	10,895.31	2,465.25
1630	Catering Sales	767.90	566.20
1632	Daily Adult Sales	3,733.50	3,752.50
1634	Daily Ala Carte Sales	81,139.90	75,300.50
3220	State Food Services Match	1,212.67	0.00
4550	Federal Child Nutrition	92,134.51	101,117.66
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>262,766.53</u>	<u>256,927.10</u>

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

PRC Program Function Object		2002 Value	2003 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	118,111.95	73,593.58
	2XX Personal Services - Employee Benefits	29,875.85	34,263.63
	3XX Purchased Professional and Technical Services	432.00	432.00
	4XX Purchased Property Services	2,395.62	1,904.61
	5XX Other Purchased Services	710.25	569.96
	6XX Supplies and Materials	112,311.27	116,171.68
	810 Dues and Fees	442.82	97.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>264,279.76</u>	<u>227,032.46</u>



# Trustees' Financial Summary

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## 12 - School Food Services Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						-11,520.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						256,927.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						227,032.46	(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	275.00	Less Last Year	100.00	(4b)		175.00	
						175.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						18,548.74	(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	11,493.21	0.00
1111 District Levy - Real Property	0.00	9,378.37
1112 District Levy - Personal Property	0.00	256.10
1190 Penalties and Interest on Taxes	53.24	86.58
1510 Interest Earnings	48.48	12.97
3440 State HB20/SB417 Prop Tax Reimb	49.58	42.04
3444 State School Block Grant	705.22	687.29

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

12,349.73	10,463.35
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### 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	1,364.00	767.00
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	11,170.00	9,157.00

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

12,534.00	9,924.00
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# Trustees' Financial Summary

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## 13 - Tuition Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						-117.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						10,463.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						9,924.00	(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)						421.61	(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	4,061.49	1,875.37
2240 County Retirement Distribution	405,642.03	448,795.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>409,703.52</b>	<b>450,670.37</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		
2XX Personal Services - Employee Benefits	211,114.51	224,640.60
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	22,526.24	22,455.33
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	7,763.62	8,168.60
222X Educational Media Services		
2XX Personal Services - Employee Benefits	12,366.22	11,782.33
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	5,699.03	6,145.23
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	27,188.73	28,063.71
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	4,292.32	4,626.41
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	21,095.28	21,665.97
270 Gifted and Talented		
1XXX Instruction		
2XX Personal Services - Employee Benefits	337.75	0.00
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	14,258.55	18,420.92
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	4,620.17	3,744.46
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	2,917.50	2,730.58



# 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
340	Family & Consumer Sciences				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	6,367.74	0.00
350	Technology Education/Industrial Arts				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	3,776.39	0.00
360	Business/Marketing				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	11,765.53	0.00
360	State Gifted & Talented Reimbursement				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	359.56
380	Trades & Industry				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	7,834.56	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	35,041.10
399	Miscellaneous Federal Vocational Education Grants				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	2,679.32	0.00
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	16,163.94
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	2,891.29	3,081.65
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	22,469.72	19,329.16
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	16,170.98	17,041.68



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## 14 - Retirement Fund

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	408,135.45	443,461.23
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### Schedule of Changes Worksheet

Beginning Fund Balance	151,225.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	450,670.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	443,461.23	(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)	158,434.73	(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	848.01
<b>023 Newsletter</b>	
1920 Contributions/Donations from Private Sources	8,500.00
<b>200 SOAR Challenge Course</b>	
1510 Interest Earnings	156.66
1910 Rentals	7,925.00
	8,081.66
<b>200 Subtotal</b>	
<b>205 Glacier Fund</b>	
1920 Contributions/Donations from Private Sources	750.00
<b>228 E-Rate Reimbursement</b>	
1900 Other Revenue from Local Sources	6,285.89
<b>325 Jobs for Montana Graduates</b>	
3290 State - Other State Grants	4,500.00
<b>391 Vo Ed Carl D Perkins-Basic</b>	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	33,285.00
<b>401 Vo Ed Business/Marketing</b>	
3900 State Career & Technical Ed Entitlement	2,272.00
<b>402 Vo Ed Family &amp; Cons Sci</b>	
3900 State Career & Technical Ed Entitlement	1,149.00
<b>403 Vo Ed Tech Ed</b>	
3900 State Career & Technical Ed Entitlement	3,166.00
<b>500 Vendor Donation</b>	
1920 Contributions/Donations from Private Sources	12,000.00
<b>885 Flathead Electric Coop</b>	
1920 Contributions/Donations from Private Sources	1,585.69
<b>890 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	10,196.52
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	92,619.77

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

PRC Program Function Object	2003 Value
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# Trustees' Financial Summary

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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>020 Agg of Reim/Indirect</b>	
1XX Regular Education Programs - Elementary/Secondary	
25XX Support Services - Business	
6XX Supplies and Materials	330.10
<b>023 Newsletter</b>	
1XX Regular Education Programs - Elementary/Secondary	
23XX Support Services - General Administration	
5XX Other Purchased Services	3,118.72
<b>200 SOAR Challenge Course</b>	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	5,450.00
2XX Personal Services - Employee Benefits	26.47
3XX Purchased Professional and Technical Services	929.14
6XX Supplies and Materials	1,564.98
<b>200 Subtotal</b>	7,970.59
<b>202 Armstrong Foundation Grant</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	462.00
6XX Supplies and Materials	1,596.62
<b>202 Subtotal</b>	2,058.62
<b>203 Summer School</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	3,446.25
2XX Personal Services - Employee Benefits	16.72
26XX Operation and Maintenance of Plant Services	
1XX Personal Services - Salaries	170.40
2XX Personal Services - Employee Benefits	10.21
<b>203 Subtotal</b>	3,643.58



# Trustees' Financial Summary

FY2002-03

Submit ID: 0335-5350116

**15 Flathead County  
0335 Whitefish H S**

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>205 Glacier Fund</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	135.00
6XX Supplies and Materials	29.42
	164.42
<b>205 Subtotal</b>	
<b>218 State Farm</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	2,401.00
<b>325 Jobs for Montana Graduates</b>	
329 State Miscellaneous Grants	
221X Improvement of Instruction Services	
5XX Other Purchased Services	2,572.26
6XX Supplies and Materials	1,927.74
	4,500.00
<b>325 Subtotal</b>	
<b>391 Vo Ed Carl D Perkins-Basic</b>	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	1,032.08
6XX Supplies and Materials	31,803.41
21XX Support Services - Students	
5XX Other Purchased Services	449.51
	33,285.00
<b>391 Subtotal</b>	
<b>401 Vo Ed Business/Marketing</b>	
396 State Career & Technical Ed Entitlement - Office Occupati	
1XXX Instruction	
6XX Supplies and Materials	1,553.16
221X Improvement of Instruction Services	
5XX Other Purchased Services	125.00
	1,678.16
<b>401 Subtotal</b>	



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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>402 Vo Ed Family &amp; Cons Sci</b>	
394 State Career & Technical Ed Entitlement - Family & Cons	
1XXX Instruction	
6XX Supplies and Materials	1,052.62
<b>500 Vendor Donation</b>	
720 School Sponsored Athletics	
35XX Extracurricular - Athletics	
6XX Supplies and Materials	350.40
7XX Property and Equipment Acquisition	9,492.05
	9,842.45
<b>500 Subtotal</b>	9,842.45
<b>890 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	10,152.58
2XX Personal Services - Employee Benefits	43.94
	10,196.52
<b>890 Subtotal</b>	10,196.52
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00      80,241.78



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## 15 - Miscellaneous Programs Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					61,577.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					92,619.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					80,241.78	(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	10,098.54	Less Last Year	2,667.38	(4b)	7,431.16	
					7,431.16	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					81,386.67	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
020 Agg of Reim/Indirect	848.01	330.10	517.91
023 Newsletter	8,500.00	3118.72	5381.28
200 SOAR Challenge Course	8,081.66	7970.59	111.07
202 Armstrong Foundation Grant	0.00	2058.62	-2058.62
203 Summer School	0.00	3643.58	-3643.58
205 Glacier Fund	750.00	164.42	585.58
218 State Farm	0.00	2401.00	-2401.00
228 E-Rate Reimbursement	6,285.89	0.00	6285.89
325 Jobs for Montana Graduates	4,500.00	4500.00	.00
391 Vo Ed Carl D Perkins-Basic	33,285.00	33285.00	.00
401 Vo Ed Business/Marketing	2,272.00	1678.16	593.84
402 Vo Ed Family & Cons Sci	1,149.00	1052.62	96.38
403 Vo Ed Tech Ed	3,166.00	0.00	3166.00
500 Vendor Donation	12,000.00	9842.45	2157.55
885 Flathead Electric Coop	1,585.69	0.00	1585.69
890 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	10,196.52	10196.52	.00
<b>Total</b>	<u>92,619.77</u>	<u>80,241.78</u>	<u>12,377.99</u>



# Trustees' Financial Summary

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## 18 - Traffic Education Fund

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

PRC Revenue	2002 Value	2003 Value
1311 Driver's Education Fees	22,270.00	28,950.00
1510 Interest Earnings	1,583.06	675.14
3260 State Driver's Education Reimbursement	8,191.04	14,781.11
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	32,044.10	44,406.25

### 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	24,389.46	30,037.20
2XX Personal Services - Employee Benefits	119.50	145.82
4XX Purchased Property Services	527.31	104.50
5XX Other Purchased Services	1,526.87	540.00
6XX Supplies and Materials	1,298.73	4,432.60
7XX Property and Equipment Acquisition	10,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	37,861.87	35,260.12



# Trustees' Financial Summary

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## 18 - Traffic Education Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					55,865.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					44,406.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					35,260.12	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					65,011.72	(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	260.19	128.04
1910 Rentals	2,183.00	2,017.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>2,443.19</u>	<u>2,145.04</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	1,865.49	1,673.01
2XX Personal Services - Employee Benefits	112.47	66.15
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>1,977.96</u>	<u>1,739.16</u>

## Schedule of Changes Worksheet

Beginning Fund Balance	9,366.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,145.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,739.16	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,772.28	(5)



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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	578.62	248.87
5300	Operating Transfers from Other Funds	6,000.00	3,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>6,578.62</u>	<u>3,248.87</u>

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

PRC Program Function Object		2002 Value	2003 Value
280	Special Education - Local and State		
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	7,168.78	0.00
2XX	Personal Services - Employee Benefits	35.13	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>7,203.91</u>	<u>0.00</u>

## Schedule of Changes Worksheet

Beginning Fund Balance		18,165.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,248.87	(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)		21,414.27	(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	959.25	368.52
3281	State Technology Aid	794.42	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		1,753.67	368.52

### 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	847.74	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		847.74	0.00

## Schedule of Changes Worksheet

Beginning Fund Balance				27,260.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				368.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				0.00	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				27,628.98	(5)



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## 29 - Flexibility Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	0.00	8.63
3282	State Flexibility Fund Allocation	0.00	16,348.78
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		0.00	16,357.41

### 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	14,983.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		0.00	14,983.00

## Schedule of Changes Worksheet

Beginning Fund Balance				0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				16,357.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				14,983.00	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				1,374.41	(5)



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## 50 - Debt Service Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	200.64	0.00
1111 District Levy - Real Property	0.00	209.83
1112 District Levy - Personal Property	0.00	109.57
1190 Penalties and Interest on Taxes	92.16	187.98
1510 Interest Earnings	254.45	120.01
3440 State HB20/SB417 Prop Tax Reimb	688.18	589.87
3444 State School Block Grant	0.10	0.10

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>1,235.53</u>	<u>1,217.36</u>
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### 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	841.12	757.50

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>841.12</u>	<u>757.50</u>
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## Schedule of Changes Worksheet

Beginning Fund Balance	8,636.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,217.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	757.50	(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)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,096.77	(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	6,513.20	3,919.85
1900 Other Revenue from Local Sources	57,103.29	95,009.77
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	63,616.49	98,929.62

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

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	878.71
2XX Personal Services - Employee Benefits	0.00	4.26
5XX Other Purchased Services	0.00	85.68
6XX Supplies and Materials	0.00	13.04
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	14,437.29	24,560.59
5XX Other Purchased Services	0.00	4,728.84
7XX Property and Equipment Acquisition	553.92	16,607.81
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	14,991.21	46,878.93



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## 60 - Building Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					241,822.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					98,929.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					46,878.93	(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	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					293,872.93	(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	401.96	181.26
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	401.96	181.26

### Schedule of Changes Worksheet

Beginning Fund Balance	13,407.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	181.26	(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)	13,588.43	(5)



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## 81 - Endowment Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	6,706.87	2,967.76
1920 Contributions/Donations from Private Sources	8,345.00	12,300.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>15,051.87</b>	<b>15,267.76</b>

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

PRC Program Function Object	2002 Value	2003 Value
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
4XX Purchased Property Services	799.35	1,056.85
6XX Supplies and Materials	0.00	573.07
8XX Community Services Programs		
33XX Community Services		
6XX Supplies and Materials	2,038.13	510.00
7XX Property and Equipment Acquisition	0.00	8,500.00
870 Student Scholarships	3,200.00	2,450.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>6,037.48</b>	<b>13,089.92</b>



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## 81 - Endowment Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					225,318.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					15,267.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					13,089.92	(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)					227,495.84	(5)



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## 82 - Interlocal Agreement Fund

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

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	212.05	97.39
1960 Services Provided Other Local Governmental Units	0.00	1,200.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	212.05	1,297.39

### Schedule of Changes Worksheet

Beginning Fund Balance	7,072.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,297.39	(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)	8,370.00	(5)



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## 84 - Student Extracurricular Activities Fund

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

PRC Revenue	2002 Value	2003 Value
1700 Student Extracurricular Activity Receipts	333,651.62	337,291.82
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	333,651.62	337,291.82

### 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	332,692.37	327,140.23
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	332,692.37	327,140.23

## Schedule of Changes Worksheet

Beginning Fund Balance	161,402.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	337,291.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	327,140.23	(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)	171,554.10	(5)



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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	88,031.68	97,249.28
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	16,037.90	36,074.28
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	12,534.00	9,924.00
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	81,513.56
b. Related Services Block Grant Entitlement	27168.94
c. Total Entitlements Subject to Reversion	108,682.50

## 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)]	144,547.72
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	165,566.52
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
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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: 0335-5350116

## 15 Flathead County 0335 Whitefish H S

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	86,450.45	0.00	0.00	0.00
280	1XXX	2XX	25,645.52	0.00	0.00	0.00
280	1XXX	3XX	5,219.50	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	797.05	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	25,563.41	0.00	0.00	0.00
280	21XX	2XX	3,511.37	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	17,944.00	0.00	0.00	0.00
280	24XX	2XX	435.22	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>			165,566.52	0.00	0.00	0.00 165,566.52



# Trustees' Financial Summary

**FY2002-03**

**Submit ID: 0335-5350116**

**15 Flathead County**

**0335 Whitefish H S**

*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.*