



# Trustees' Financial Summary

FY2002-03

Submit ID: 0339-4538889

**15 Flathead County  
0339 Evergreen 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** Donna Tiegs

Phone #: (406) 751-1112

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

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

**Chair, Board of Trustees** Tamara Williams

\_\_\_\_\_  
(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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## 15 Flathead County 0339 Evergreen Elem

PRC	Title	Project Type	Project Number	CFDA #
129	AGGREG. REIM	LOCAL		
135	COOP - SMITH	LOCAL		
139	E-RATE	LOCAL		
141	WORMELI PRESENTATION	LOCAL		
143	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	15-0339-14-03	84.367
192	Title I Part A	FEDERAL	1503393102	84.010A
212	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	15-0339-99-03	84.358
229	MANDT	LOCAL		
238	MCDONALDS	LOCAL		
239	UNITED WAY - L. CLARK	LOCAL		
242	Gifted & Talented	STATE	15-0339-1303	State
312	Services for Significant Needs Students	STATE	15-0339-76-03-P2	State
313	Title I, Part A, Improving Basic Programs	FEDERAL	1503393103	84.010A
321	PRESCHOOL TUITION	LOCAL		
393	Title V, Part A, Innovative Programs	FEDERAL	15-0339-39-03	84.298
399	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	15-0339-99-03	84.358
410	MEDICAID	LOCAL	NONE	LOCAL
421	TRANSPORTATION/VAN	LOCAL		
491	GEAR UP	FEDERAL	800	84.334
492	Gear Up	FEDERAL	NONE	84.334A
521	Flathead Special Education Coop.	LOCAL		
591	HF / BF CONTRACT	LOCAL		
603	Title II, Part D, Ed Technology	FEDERAL	15-0339-60-03	84.318
621	FLATHEAD CO. DAY TREATMENT	LOCAL		
704	GEAR UP - PARENT INVOLVEMENT	FEDERAL	704	84.334
710	EXTRACURRICULAR	LOCAL		
773	IDEA, Part B, Children w/Disabilities	FEDERAL	15-0339-77-03-	84.027
793	IDEA-Preschool Section 619	FEDERAL	15-0339-79-03-	84.173A
801	KIRSHNER DONATION	LOCAL	NONE	LOCAL
802	PLUM CREEK	LOCAL		
803	UNSUNG HERO AWARD-HINES	LOCAL	NONE	LOCAL
807	KIDS IN MOTION DONATION	LOCAL	NONE	LOCAL
808	PTO SWIMMING	LOCAL		
812	HARP FUNDS	LOCAL		
813	COSTCO TUTORING DONATION	LOCAL	NONE	LOCAL
814	DREYFUS DONATION	LOCAL		
815	JOHNSON DONATION	LOCAL		
817	LIONS CLUB	LOCAL		
818	ROLFING PRESCHOOL DONATION	LOCAL		
819	MBI FUNDS	LOCAL		
899	INTEREST INC / EXP	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)	417,582.01	1,987.49	39,976.06	242,391.75
02	Taxes Receivable - Real and Personal (120-149)	130,507.99	1,790.34	816.34	
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)	4,000.00			502.95
07	Inventories (220 & 230)	6,000.00			14,748.86
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>558,090.00</b>	<b>3,777.83</b>	<b>40,792.40</b>	<b>257,643.56</b>
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				4,560.00
25	Deferred Revenue (680)	130,507.99	1,790.34	816.34	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>130,507.99</b>	<b>1,790.34</b>	<b>816.34</b>	<b>4,560.00</b>
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)	6,000.00			14,748.86
37	Reserve for Encumbrances (953)	230,127.69			26.13
48	Fund Balance for Budget (961-970)	191,454.32	1,987.49	39,976.06	238,308.57
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>427,582.01</b>	<b>1,987.49</b>	<b>39,976.06</b>	<b>253,083.56</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>558,090.00</b>	<b>3,777.83</b>	<b>40,792.40</b>	<b>257,643.56</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)	8,322.36	239,365.69	49,327.54	
02	Taxes Receivable - Real and Personal (120-149)	286.05			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			24,035.00	
06	Other Current Assets (190-210)			13,312.61	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>8,608.41</b>	<b>239,365.69</b>	<b>86,675.15</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)	286.05		17,293.26	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	<b>286.05</b>		<b>17,293.26</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	8,322.36	239,365.69	69,381.89	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>8,322.36</b>	<b>239,365.69</b>	<b>69,381.89</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>8,608.41</b>	<b>239,365.69</b>	<b>86,675.15</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)			7,888.71	20,506.13
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>			<b>7,888.71</b>	<b>20,506.13</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)			7,888.71	20,506.13
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>7,888.71</b>	<b>20,506.13</b>
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>7,888.71</b>	<b>20,506.13</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)	10,262.20	17,826.47		
02	Taxes Receivable - Real and Personal (120-149)			2,812.04	
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>10,262.20</b>	<b>17,826.47</b>	<b>2,812.04</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)			2,812.04	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			<b>2,812.04</b>	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	10,262.20	17,826.47		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>10,262.20</b>	<b>17,826.47</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>10,262.20</b>	<b>17,826.47</b>	<b>2,812.04</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)	4,006,441.25	159,689.57		
02	Taxes Receivable - Real and Personal (120-149)		20,569.76		
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>4,006,441.25</b>	<b>180,259.33</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)		20,569.76		
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>20,569.76</b>		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	4,006,441.25	159,689.57		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	<b>4,006,441.25</b>	<b>159,689.57</b>		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>4,006,441.25</b>	<b>180,259.33</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)		69,441.87	10,605.73	
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>		69,441.87	10,605.73	
<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)		69,441.87	10,605.73	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		69,441.87	10,605.73	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		69,441.87	10,605.73	

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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)	149,347.94	204,479.44		941.27
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>149,347.94</b>	<b>204,479.44</b>		<b>941.27</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)	149,347.94	204,479.44		941.27
35	<b>TOTAL LIABILITIES</b>	<b>149,347.94</b>	<b>204,479.44</b>		<b>941.27</b>
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>149,347.94</b>	<b>204,479.44</b>		<b>941.27</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)			216,477.85	
11	Buildings and Building Improvements (331 & 332)			4,310,672.02	
12	Machinery and Equipment (341 & 342)			254,410.57	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				20,506.13
15	Amounts to be Provided (404-406)				4,201,332.01
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>4,781,560.44</b>	<b>4,221,838.14</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)				3,967,022.32
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				254,815.82
35	<b>TOTAL LIABILITIES</b>				<b>4,221,838.14</b>
<b>FUND BALANCE/EQUITY</b>					
49	Investments in General Fixed Assets (910-918)			4,781,560.44	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			<b>4,781,560.44</b>	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			<b>4,781,560.44</b>	<b>4,221,838.14</b>

# Trustees' Financial Summary

FY2002-03

Submit ID: 0339-4538889

## 15 Flathead County 0339 Evergreen Elem

### 01 - General Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	697,549.27	821,150.82
1113	District Levy - Heavy Motor Vehicles	4,273.85	4,670.83
1190	Penalties and Interest on Taxes	5,594.31	10,233.40
1510	Interest Earnings	9,716.55	4,802.31
1900	Other Revenue from Local Sources	18,386.93	2,343.03
1920	Contributions/Donations from Private Sources	6,416.90	7,388.76
3110	Direct State Aid	1,328,271.57	1,393,845.92
3115	State Spec Ed Allowable Cost Pymt to Districts	174,696.84	189,195.85
3120	State Guaranteed Tax Base Aid	543,966.47	602,746.74
3440	State HB20/SB417 Prop Tax Reimb	17,650.41	15,434.29
3444	State School Block Grant	198,813.42	193,759.06
<b>910</b>	<b>Budget Amendment</b>		
9710	Residual Equity Transfers In	94,501.58	0.00

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

3,099,838.10	3,245,571.01
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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		
1XX	Personal Services - Salaries	1,274,671.25	1,278,512.86
2XX	Personal Services - Employee Benefits	192,656.94	254,742.25
3XX	Purchased Professional and Technical Services	3,646.90	5,454.64
4XX	Purchased Property Services	12,717.64	11,424.46
5XX	Other Purchased Services	6,552.52	11,984.78
6XX	Supplies and Materials	90,791.32	110,281.71
7XX	Property and Equipment Acquisition	14,273.43	111,174.73
810	Dues and Fees	5,120.00	5,284.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	47,144.00	48,409.00
2XX	Personal Services - Employee Benefits	7,315.29	8,161.56
6XX	Supplies and Materials	1,608.23	2,108.44
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	41,170.00	42,580.00
2XX	Personal Services - Employee Benefits	7,072.46	9,996.59
3XX	Purchased Professional and Technical Services	5,832.50	0.00
5XX	Other Purchased Services	1,251.51	1,740.76
6XX	Supplies and Materials	2,227.82	6,728.30
7XX	Property and Equipment Acquisition	0.00	4,001.00



# Trustees' Financial Summary

FY2002-03

Submit ID: 0339-4538889

**15 Flathead County**  
**0339 Evergreen Elem**

## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		1XX	Personal Services - Salaries	73,243.87	75,051.00
		2XX	Personal Services - Employee Benefits	10,231.08	14,058.35
		3XX	Purchased Professional and Technical Services	109.00	124.00
		4XX	Purchased Property Services	100.00	110.00
		5XX	Other Purchased Services	381.60	936.42
		6XX	Supplies and Materials	7,603.78	14,220.71
		7XX	Property and Equipment Acquisition	0.00	808.00
		810	Dues and Fees	0.00	40.00
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	90,644.60	93,916.04
		2XX	Personal Services - Employee Benefits	8,624.39	8,113.85
		3XX	Purchased Professional and Technical Services	26,814.07	19,030.62
		4XX	Purchased Property Services	4,789.65	6,479.29
		5XX	Other Purchased Services	20,692.65	19,027.02
		6XX	Supplies and Materials	8,881.32	6,741.97
		7XX	Property and Equipment Acquisition	9,471.00	3,416.29
		810	Dues and Fees	3,048.00	4,045.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	167,062.62	172,443.93
		2XX	Personal Services - Employee Benefits	16,278.82	26,879.56
		3XX	Purchased Professional and Technical Services	40.00	0.00
		4XX	Purchased Property Services	174.00	0.00
		5XX	Other Purchased Services	10,915.05	11,716.63
		6XX	Supplies and Materials	5,018.86	4,705.12
		7XX	Property and Equipment Acquisition	2,469.30	990.00
		810	Dues and Fees	1,124.00	789.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	47,180.73	49,652.14
		2XX	Personal Services - Employee Benefits	4,543.99	8,513.91
		3XX	Purchased Professional and Technical Services	5,590.00	3,685.00
		4XX	Purchased Property Services	0.00	104.00
		5XX	Other Purchased Services	260.47	707.44
		6XX	Supplies and Materials	1,808.92	19,304.28
		810	Dues and Fees	75.00	75.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	105,932.48	104,632.32
		2XX	Personal Services - Employee Benefits	19,484.86	20,086.54
		3XX	Purchased Professional and Technical Services	4,136.49	8,583.90
		4XX	Purchased Property Services	87,895.17	92,243.76
		5XX	Other Purchased Services	25,909.48	28,876.15
		6XX	Supplies and Materials	29,830.78	29,397.53



# Trustees' Financial Summary

FY2002-03

Submit ID: 0339-4538889

## 15 Flathead County 0339 Evergreen Elem

### 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	26XX	Operation and Maintenance of Plant Services			
		7XX	Property and Equipment Acquisition	16,339.45	61,453.24
		810	Dues and Fees	150.00	190.00
		8XX	Other Expenditures	0.00	3,858.91
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	25,793.11	0.00
270	Gifted and Talented				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	1,399.00	0.00
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	206,957.62	200,057.42
		2XX	Personal Services - Employee Benefits	39,367.62	52,006.97
		3XX	Purchased Professional and Technical Services	405.00	2,035.00
		5XX	Other Purchased Services	12,783.02	74.16
		6XX	Supplies and Materials	2,731.50	4,094.71
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	114,660.71	104,407.33
		2XX	Personal Services - Employee Benefits	13,434.69	20,065.81
		4XX	Purchased Property Services	205.00	90.00
		6XX	Supplies and Materials	632.56	1,694.22
		7XX	Property and Equipment Acquisition	0.00	401.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	20,522.05	7,961.52
		2XX	Personal Services - Employee Benefits	2,457.14	5,249.07
		3XX	Purchased Professional and Technical Services	1,500.00	0.00
		7XX	Property and Equipment Acquisition	0.00	1,016.12
		810	Dues and Fees	609.00	408.00
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	2,540.00	3,222.55
		2XX	Personal Services - Employee Benefits	14.08	23.40
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	4,951.00	7,810.00
		2XX	Personal Services - Employee Benefits	27.44	56.72
		6XX	Supplies and Materials	1,120.08	108.53



# Trustees' Financial Summary

FY2002-03

Submit ID: 0339-4538889

**15 Flathead County  
0339 Evergreen Elem**

## 01 - General Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
720	School Sponsored Athletics				
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	2,075.00	2,185.00
		2XX	Personal Services - Employee Benefits	131.50	15.87
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	14,421.00	18,014.00
		2XX	Personal Services - Employee Benefits	913.97	130.85
		5XX	Other Purchased Services	48.10	0.00
		6XX	Supplies and Materials	4,258.92	3,601.41
		7XX	Property and Equipment Acquisition	0.00	710.00
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	9,900.00	0.00
<b>910</b>	<b>Budget Amendment</b>				
	1XX	Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services		
		7XX	Property and Equipment Acquisition	94,501.58	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>3,109,267.98</u>	<u>3,263,031.66</u>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0339-4538889

15 Flathead County  
0339 Evergreen Elem

## 01 - General Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					348,287.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,245,571.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,263,031.66	(3)
Increase/Decrease of Reserve for Inventories						
This Year	6,000.00	Less Last Year	6,000.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	230,127.69	Less Last Year	133,372.89	(4b)	96,754.80	
					96,754.80	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					427,582.01	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0339-4538889

**15 Flathead County  
0339 Evergreen Elem**

## 10 - Transportation Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	6,852.13	11,392.35
1113	District Levy - Heavy Motor Vehicles	38.85	65.57
1190	Penalties and Interest on Taxes	93.09	153.44
1510	Interest Earnings	205.06	52.00
1900	Other Revenue from Local Sources	500.00	105.45
1920	Contributions/Donations from Private Sources	58.35	0.00
3440	State HB20/SB417 Prop Tax Reimb	366.42	273.59
3444	State School Block Grant	3,007.05	2,930.60
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>11,120.95</u>	<u>14,973.00</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		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	11,463.61	10,325.33
2XX	Personal Services - Employee Benefits	491.15	579.30
3XX	Purchased Professional and Technical Services	714.90	251.00
4XX	Purchased Property Services	458.90	794.36
5XX	Other Purchased Services	1,931.37	2,296.34
6XX	Supplies and Materials	91.52	482.79
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>15,151.45</u>	<u>14,729.12</u>



# Trustees' Financial Summary

FY2002-03

Submit ID: 0339-4538889

**15 Flathead County**  
**0339 Evergreen Elem**

## 10 - Transportation Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						1,743.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						14,973.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						14,729.12	(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)						1,987.49	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0339-4538889

15 Flathead County  
0339 Evergreen Elem

## 11 - Bus Depreciation Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	4,685.25	4,943.56
1113 District Levy - Heavy Motor Vehicles	27.52	27.90
1190 Penalties and Interest on Taxes	39.87	67.50
1510 Interest Earnings	888.24	499.75
1900 Other Revenue from Local Sources	41.33	43.99
3440 State HB20/SB417 Prop Tax Reimb	201.39	150.41
3444 State School Block Grant	1,063.41	1,036.38
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>6,947.01</b>	<b>6,769.49</b>

### Schedule of Changes Worksheet

Beginning Fund Balance	33,206.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,769.49	(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)	39,976.06	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0339-4538889

**15 Flathead County  
0339 Evergreen Elem**

## 12 - School Food Services Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	7,839.42	3,557.26
1611	National School Lunch Program	51,958.53	51,261.87
1612	School Breakfast Program	3,377.48	2,988.30
1632	Daily Adult Sales	6,631.67	5,516.88
1634	Daily Ala Carte Sales	7,248.70	7,022.70
3220	State Food Services Match	1,619.17	0.00
4550	Federal Child Nutrition	158,729.36	156,922.04

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

237,404.33      227,269.05

### 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	99,039.48	107,247.83
	2XX Personal Services - Employee Benefits	15,795.83	19,486.46
	3XX Purchased Professional and Technical Services	557.00	302.26
	4XX Purchased Property Services	5,028.84	7,604.50
	5XX Other Purchased Services	1,799.90	1,760.71
	6XX Supplies and Materials	102,710.16	80,691.49
	7XX Property and Equipment Acquisition	4,114.00	45,085.98

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

229,045.21      262,179.23



# Trustees' Financial Summary

FY2002-03

Submit ID: 0339-4538889

**15 Flathead County**  
**0339 Evergreen Elem**

## 12 - School Food Services Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					287,967.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					227,269.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					262,179.23	(3)
Increase/Decrease of Reserve for Inventories						
This Year	14,748.86	Less Last Year	14,748.86	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	26.13	Less Last Year	0.00	(4b)	26.13	
					26.13	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					253,083.56	(5)



# Trustees' Financial Summary

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**15 Flathead County  
0339 Evergreen Elem**

## 13 - Tuition Fund

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

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	4,354.96	522.86
1113 District Levy - Heavy Motor Vehicles	27.52	1.35
1190 Penalties and Interest on Taxes	14.78	25.87
1510 Interest Earnings	120.68	110.46
1900 Other Revenue from Local Sources	41.33	0.00
3440 State HB20/SB417 Prop Tax Reimb	44.50	46.32
3444 State School Block Grant	267.09	260.30
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>4,870.86</b>	<b>967.16</b>

### Schedule of Changes Worksheet

Beginning Fund Balance	7,355.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	967.16	(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)	8,322.36	(5)



# Trustees' Financial Summary

FY2002-03

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## 15 Flathead County 0339 Evergreen Elem

### 14 - Retirement Fund

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

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	3,145.85	2,310.17
1900	Other Revenue from Local Sources	640.08	0.00
2240	County Retirement Distribution	493,050.91	523,326.82
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>496,836.84</u>	<u>525,636.99</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	220,889.45	219,560.57
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	8,157.39	7,641.75
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	7,123.70	6,557.40
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	13,290.89	11,713.21
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	15,684.35	14,061.40
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	28,907.06	26,699.07
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	8,163.74	7,423.88
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	18,488.77	15,522.67
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	2,003.39	999.88
270	Gifted and Talented		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	313.53	0.00
277	Federal Individuals with Disabilities Education Act (IDEA)		
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	3,212.36	0.00
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	3,168.42	0.00

# Trustees' Financial Summary

FY2002-03

Submit ID: 0339-4538889

**15 Flathead County**  
**0339 Evergreen Elem**

## 14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
280	Special Education - Local and State				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	35,863.38	35,136.56
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	24,376.74	21,078.54
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	6,428.76	5,597.07
299	Miscellaneous OPI and Non-OPI Federal Grants/Loans				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	7,687.90	0.00
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	27,888.08
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	10,389.52
431	Title II, Part D, Educational Technology				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	163.34
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	0.00	797.09
435	Title V, Part A, Innovative Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	127.12
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	0.00	287.73
437	Title VI, Part B, Subpart 2, Rural Low-Income Schools				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	1,436.47
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	0.00	465.60
456	IDEA, Part B, Children with Disabilities				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	6,146.45
	21XX	Support Services - Students			
		2XX	Personal Services - Employee Benefits	0.00	4,104.55



# Trustees' Financial Summary

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**15 Flathead County  
0339 Evergreen Elem**

## 14 - Retirement Fund

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

PRC	Program	Function	Object	2002 Value	2003 Value
456	IDEA, Part B, Children with Disabilities				
	24XX		Support Services - School Administration		
		2XX	Personal Services - Employee Benefits	0.00	2,716.66
457	IDEA Preschool				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	0.00	1,199.31
	21XX		Support Services - Students		
		2XX	Personal Services - Employee Benefits	0.00	315.67
	24XX		Support Services - School Administration		
		2XX	Personal Services - Employee Benefits	0.00	448.70
471	GEAR UP				
	21XX		Support Services - Students		
		2XX	Personal Services - Employee Benefits	0.00	4,707.69
710	School Sponsored Extracurricular Activities				
	27XX		Student Transportation Services		
		2XX	Personal Services - Employee Benefits	439.50	332.99
	34XX		Extracurricular - Activities		
		2XX	Personal Services - Employee Benefits	856.68	1,147.31
720	School Sponsored Athletics				
	27XX		Student Transportation Services		
		2XX	Personal Services - Employee Benefits	359.04	173.27
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	2,495.28	2,137.26
910	Food Services				
	31XX		Food Services		
		2XX	Personal Services - Employee Benefits	17,362.96	14,291.15
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>425,273.29</u>	<u>451,267.96</u>



# Trustees' Financial Summary

FY2002-03

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**15 Flathead County**  
**0339 Evergreen Elem**

## 14 - Retirement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					164,996.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					525,636.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					451,267.96	(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)					239,365.69	(5)



# Trustees' Financial Summary

FY2002-03

Submit ID: 0339-4538889

**15 Flathead County  
0339 Evergreen Elem**

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>129 AGGREG. REIM</b>	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	2,770.29
<b>139 E-RATE</b>	
1900 Other Revenue from Local Sources	26,874.81
<b>141 WORMELI PRESENTATION</b>	
1900 Other Revenue from Local Sources	850.00
<b>143 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	84,033.48
<b>192 Title I Part A</b>	
4220 Title I, Part A, Improvement Grants	7,645.60
<b>212 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	1,500.00
<b>242 Gifted &amp; Talented</b>	
3600 State Gifted & Talented Reimbursement	917.57
<b>312 Services for Significant Needs Students</b>	
3610 Services for Significant Needs Students	9,929.00
<b>313 Title I, Part A, Improving Basic Programs</b>	
4220 Title I, Part A, Improvement Grants	239,493.85
<b>321 PRESCHOOL TUITION</b>	
1320 Tuition from Schl Dists/Counties Within State	29,598.70
<b>393 Title V, Part A, Innovative Programs</b>	
4350 Title V, Part A, Innovative Programs	2,122.98
<b>399 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	15,711.00
<b>410 MEDICAID</b>	
3355 Medicaid - Miscellaneous	14,478.29
<b>492 Gear Up</b>	
4710 GEAR UP	49,479.43
<b>591 HF / BF CONTRACT</b>	
5710 Special Education Resources Transferred from Other School Districts or Coope	3,120.00
<b>603 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	8,861.57
<b>621 FLATHEAD CO. DAY TREATMENT</b>	
1320 Tuition from Schl Dists/Counties Within State	273,220.00
<b>704 GEAR UP - PARENT INVOLVEMENT GRANT</b>	
4700 Federal Miscellaneous Grants from other State Agencies	2,000.00



# Trustees' Financial Summary

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**15 Flathead County  
0339 Evergreen Elem**

## 15 - Miscellaneous Programs Fund

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

PRC Revenue	2003 Value
<b>710 EXTRACURRICULAR</b>	
1900 Other Revenue from Local Sources	9,714.91
<b>773 IDEA, Part B, Children w/Disabilities</b>	
4560 IDEA, Part B, Children with Disabilities	195,963.00
<b>793 IDEA-Preschool Section 619</b>	
4560 IDEA, Part B, Children with Disabilities	13,967.00
<b>802 PLUM CREEK</b>	
1900 Other Revenue from Local Sources	5,000.01
<b>807 KIDS IN MOTION DONATION</b>	
1920 Contributions/Donations from Private Sources	79.15
<b>808 PTO SWIMMING</b>	
1920 Contributions/Donations from Private Sources	730.00
<b>817 LIONS CLUB</b>	
1920 Contributions/Donations from Private Sources	1,500.00
<b>818 ROLFING PRESCHOOL DONATION</b>	
1920 Contributions/Donations from Private Sources	1,000.00
<b>819 MBI FUNDS</b>	
1920 Contributions/Donations from Private Sources	1,500.00
<b>899 INTEREST INC / EXP</b>	
1510 Interest Earnings	1,376.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	1,003,437.39

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

PRC Program Function Object	2003 Value
<b>139 E-RATE</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	12,265.63
<b>143 Title II, Part A, Teacher/Principal Train/Recruit</b>	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	69,264.42
2XX Personal Services - Employee Benefits	14,769.06



# 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>143 Subtotal</b>	84,033.48
<b>192 Title I Part A</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	2,247.74
2XX Personal Services - Employee Benefits	5,397.86
<b>192 Subtotal</b>	7,645.60
<b>212 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
5XX Other Purchased Services	1,500.00
<b>242 Gifted &amp; Talented</b>	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
5XX Other Purchased Services	160.00
6XX Supplies and Materials	757.57
<b>242 Subtotal</b>	917.57
<b>312 Services for Significant Needs Students</b>	
361 Services for Significant Needs Students	
1XXX Instruction	
1XX Personal Services - Salaries	8,000.00
2XX Personal Services - Employee Benefits	1,929.00
<b>312 Subtotal</b>	9,929.00
<b>313 Title I, Part A, Improving Basic Programs</b>	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	185,809.80
2XX Personal Services - Employee Benefits	41,597.42
5XX Other Purchased Services	244.38
6XX Supplies and Materials	842.25
24XX Support Services - School Administration	
1XX Personal Services - Salaries	11,000.00



# Trustees' Financial Summary

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**15 Flathead County  
0339 Evergreen Elem**

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>313 Subtotal</b>	239,493.85
<b>321 PRESCHOOL TUITION</b>	
280 Special Education - Local and State	
1XXX Instruction	
1XX Personal Services - Salaries	16,545.91
5XX Other Purchased Services	550.00
6XX Supplies and Materials	608.38
21XX Support Services - Students	
1XX Personal Services - Salaries	8,446.00
6XX Supplies and Materials	947.80
24XX Support Services - School Administration	
1XX Personal Services - Salaries	2,500.61
	29,598.70
<b>321 Subtotal</b>	29,598.70
<b>393 Title V, Part A, Innovative Programs</b>	
420 Title I, Part A, Improving Basic Programs	
21XX Support Services - Students	
1XX Personal Services - Salaries	1,750.63
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	372.35
	2,122.98
<b>393 Subtotal</b>	2,122.98
<b>399 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
1XX Personal Services - Salaries	7,861.96
2XX Personal Services - Employee Benefits	2,332.39
21XX Support Services - Students	
1XX Personal Services - Salaries	5,516.65
	15,711.00
<b>399 Subtotal</b>	15,711.00



# 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>410 MEDICAID</b>	
410 Miscellaneous Federal Grants Direct from Feds	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	5,299.77
24XX Support Services - School Administration	
3XX Purchased Professional and Technical Services	4,113.90
	<hr/>
<b>410 Subtotal</b>	9,413.67
<b>421 TRANSPORTATION/VAN</b>	
280 Special Education - Local and State	
21XX Support Services - Students	
1XX Personal Services - Salaries	3,512.19
27XX Student Transportation Services	
5XX Other Purchased Services	551.87
6XX Supplies and Materials	39.92
	<hr/>
<b>421 Subtotal</b>	4,103.98
<b>492 Gear Up</b>	
471 GEAR UP	
21XX Support Services - Students	
1XX Personal Services - Salaries	32,499.66
2XX Personal Services - Employee Benefits	3,008.08
5XX Other Purchased Services	7,476.04
6XX Supplies and Materials	2,711.13
7XX Property and Equipment Acquisition	3,500.47
810 Dues and Fees	284.05
	<hr/>
<b>492 Subtotal</b>	49,479.43
<b>591 HF / BF CONTRACT</b>	
280 Special Education - Local and State	
21XX Support Services - Students	
1XX Personal Services - Salaries	2,815.77
2XX Personal Services - Employee Benefits	1,008.48
	<hr/>
<b>591 Subtotal</b>	3,824.25



# Trustees' Financial Summary

FY2002-03

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## 15 Flathead County 0339 Evergreen Elem

### 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>603 Title II, Part D, Ed Technology</b>	
420 Title I, Part A, Improving Basic Programs	
21XX Support Services - Students	
1XX Personal Services - Salaries	5,295.57
431 Title II, Part D, Educational Technology	
1XXX Instruction	
7XX Property and Equipment Acquisition	3,566.00
	8,861.57
<b>603 Subtotal</b>	
<b>621 FLATHEAD CO. DAY TREATMENT</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	184,803.27
2XX Personal Services - Employee Benefits	41,317.20
3XX Purchased Professional and Technical Services	5,431.14
4XX Purchased Property Services	833.37
5XX Other Purchased Services	1,731.81
6XX Supplies and Materials	7,724.81
8XX Other Expenditures	2,957.20
23XX Support Services - General Administration	
3XX Purchased Professional and Technical Services	14,337.71
5XX Other Purchased Services	1,595.64
8XX Other Expenditures	11,869.79
27XX Student Transportation Services	
5XX Other Purchased Services	618.06
	273,220.00
<b>621 Subtotal</b>	
<b>704 GEAR UP - PARENT INVOLVEMENT GRANT</b>	
471 GEAR UP	
1XXX Instruction	
6XX Supplies and Materials	2,000.00
<b>710 EXTRACURRICULAR</b>	
710 School Sponsored Extracurricular Activities	
34XX Extracurricular - Activities	
6XX Supplies and Materials	604.04



# Trustees' Financial Summary

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**15 Flathead County**  
**0339 Evergreen Elem**

## 15 - Miscellaneous Programs Fund

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

PRC Program Function Object	2003 Value
<b>773 IDEA, Part B, Children w/Disabilities</b>	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	40,263.28
2XX Personal Services - Employee Benefits	17,817.53
5XX Other Purchased Services	480.00
6XX Supplies and Materials	1,665.10
21XX Support Services - Students	
1XX Personal Services - Salaries	27,082.27
2XX Personal Services - Employee Benefits	5,013.31
3XX Purchased Professional and Technical Services	2,457.48
5XX Other Purchased Services	266.75
6XX Supplies and Materials	617.19
24XX Support Services - School Administration	
1XX Personal Services - Salaries	26,730.17
2XX Personal Services - Employee Benefits	1,863.15
5XX Other Purchased Services	485.57
6XX Supplies and Materials	1,966.20
810 Dues and Fees	3,813.00
62XX Resources Transferred to Other School Districts or Cooper	
930 Federal/State Grant Resources Transferred to Other Distric	65,442.00
<b>773 Subtotal</b>	195,963.00
<b>793 IDEA-Preschool Section 619</b>	
457 IDEA Preschool	
1XXX Instruction	
1XX Personal Services - Salaries	7,788.09
6XX Supplies and Materials	992.57
21XX Support Services - Students	
1XX Personal Services - Salaries	2,143.00
5XX Other Purchased Services	34.87
24XX Support Services - School Administration	
1XX Personal Services - Salaries	3,008.47
<b>793 Subtotal</b>	13,967.00
<b>802 PLUM CREEK</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	281.86



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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	
1XXX Instruction	
5XX Other Purchased Services	3,435.01
	3,716.87
<b>802 Subtotal</b>	
<b>808 PTO SWIMMING</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	480.00
<b>814 DREYFUS DONATION</b>	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
1XX Personal Services - Salaries	432.80
<b>815 JOHNSON DONATION</b>	
710 School Sponsored Extracurricular Activities	
34XX Extracurricular - Activities	
810 Dues and Fees	350.00
<b>817 LIONS CLUB</b>	
280 Special Education - Local and State	
1XXX Instruction	
7XX Property and Equipment Acquisition	1,500.00
<b>899 INTEREST INC / EXP</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
4XX Purchased Property Services	15.00
6XX Supplies and Materials	994.79
23XX Support Services - General Administration	
5XX Other Purchased Services	193.30
280 Special Education - Local and State	
1XXX Instruction	
6XX Supplies and Materials	399.86
	1,602.95
<b>899 Subtotal</b>	



# Trustees' Financial Summary

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**15 Flathead County  
0339 Evergreen Elem**

## 15 - Miscellaneous Programs Fund

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	972,737.37
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### Schedule of Changes Worksheet

Beginning Fund Balance	38,681.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,003,437.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	972,737.37	(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)	69,381.89	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
129 AGGREG. REIM	2,770.29	0.00	2770.29
135 COOP - SMITH	0.00	0.00	.00
139 E-RATE	26,874.81	12265.63	14609.18
141 WORMELI PRESENTATION	850.00	0.00	850.00
143 Title II, Part A, Teacher/Principal Train/Recruit	84,033.48	84033.48	.00
192 Title I Part A	7,645.60	7645.60	.00
212 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	1,500.00	1500.00	.00
229 MANDT	0.00	0.00	.00
238 MCDONALDS	0.00	0.00	.00
239 UNITED WAY - L. CLARK	0.00	0.00	.00
242 Gifted & Talented	917.57	917.57	.00
312 Services for Significant Needs Students	9,929.00	9929.00	.00
313 Title I, Part A, Improving Basic Programs	239,493.85	239493.85	.00
321 PRESCHOOL TUITION	29,598.70	29598.70	.00
393 Title V, Part A, Innovative Programs	2,122.98	2122.98	.00



# Trustees' Financial Summary

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## 15 - Miscellaneous Programs Fund

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
399 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	15,711.00	15711.00	.00
410 MEDICAID	14,478.29	9413.67	5064.62
421 TRANSPORTATION/VAN	0.00	4103.98	-4103.98
491 GEAR UP	0.00	0.00	.00
492 Gear Up	49,479.43	49479.43	.00
521 Flathead Special Education Coop.	0.00	0.00	.00
521 Flathead Special Education Coop.	53,650.34	45275.78	8374.56
591 HF / BF CONTRACT	3,120.00	3824.25	-704.25
603 Title II, Part D, Ed Technology	8,861.57	8861.57	.00
621 FLATHEAD CO. DAY TREATMENT	273,220.00	273220.00	.00
621 FLATHEAD CO. DAY TREATMENT	41,030.85	20577.23	20453.62
704 GEAR UP - PARENT INVOLVEMENT GRANT	2,000.00	2000.00	.00
710 EXTRACURRICULAR	9,714.91	604.04	9110.87
773 IDEA, Part B, Children w/Disabilities	195,963.00	195963.00	.00
793 IDEA-Preschool Section 619	13,967.00	13967.00	.00
801 KIRSHNER DONATION	0.00	0.00	.00
802 PLUM CREEK	5,000.01	3716.87	1283.14
803 UNSUNG HERO AWARD-HINES	0.00	0.00	.00
807 KIDS IN MOTION DONATION	79.15	0.00	79.15
808 PTO SWIMMING	730.00	480.00	250.00
812 HARP FUNDS	0.00	0.00	.00
813 COSTCO TUTORING DONATION	0.00	0.00	.00
814 DREYFUS DONATION	0.00	432.80	-432.80
815 JOHNSON DONATION	0.00	350.00	-350.00
817 LIONS CLUB	1,500.00	1500.00	.00
818 ROLFING PRESCHOOL DONATION	1,000.00	0.00	1000.00
819 MBI FUNDS	1,500.00	0.00	1500.00
899 INTEREST INC / EXP	1,376.75	1602.95	-226.20
<b>Total</b>	<b>1,098,118.58</b>	<b>1,038,590.38</b>	<b>59,528.20</b>



# 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	366.03	151.68
1900	Other Revenue from Local Sources	4,075.50	11,141.00
1950	Services Provided Other School Districts or Coops	7,326.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>11,767.53</u>	<u>11,292.68</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		
	3XX Purchased Professional and Technical Services	0.00	3,107.50
26XX	Operation and Maintenance of Plant Services		
	3XX Purchased Professional and Technical Services	3,405.00	0.00
	4XX Purchased Property Services	8,462.00	10,197.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>11,867.00</u>	<u>13,304.50</u>

### Schedule of Changes Worksheet

Beginning Fund Balance		9,900.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		11,292.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		13,304.50	(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)		7,888.71	(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	508.81	321.70
5300 Operating Transfers from Other Funds	9,900.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>10,408.81</b>	<b>321.70</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	1,915.35	152.33
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	1,667.85
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	307.64	665.90
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	1,306.27	307.17
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>3,529.26</b>	<b>2,793.25</b>



# Trustees' Financial Summary

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**15 Flathead County**  
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## 21 - Compensated Absence Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					22,977.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					321.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,793.25	(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)					20,506.13	(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	534.97	209.17
3281 State Technology Aid	663.72	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>1,198.69</u>	<u>209.17</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		
3XX Purchased Professional and Technical Services	891.75	4,467.51
6XX Supplies and Materials	0.00	2,680.13
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>891.75</u>	<u>7,147.64</u>

## Schedule of Changes Worksheet

Beginning Fund Balance	17,200.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	209.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,147.64	(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)	10,262.20	(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	108.86
3282 State Flexibility Fund Allocation	0.00	17,717.61
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	17,826.47

### Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,826.47	(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)	17,826.47	(5)



# Trustees' Financial Summary

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15 Flathead County  
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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	3,405.98	3,058.96
1190 Penalties and Interest on Taxes	742.43	1,202.18
1510 Interest Earnings	1,999.45	5,781.30
1900 Other Revenue from Local Sources	119.72	0.00
3440 State HB20/SB417 Prop Tax Reimb	4,050.17	3,471.58
3444 State School Block Grant	31,254.97	30,460.39
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>41,572.72</b>	<b>43,974.41</b>

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

PRC Program Function Object	2002 Value	2003 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	41,572.72	43,974.41
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>41,572.72</b>	<b>43,974.41</b>

## Schedule of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		43,974.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		43,974.41	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			0.00 (5)



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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	28.26	3,570.65
1900	Other Revenue from Local Sources	0.00	12,939.00
5110	Sale of Bonds	0.00	3,990,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>28.26</u>	<u>4,006,509.65</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		
4XX	Purchased Property Services	0.00	73.00
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	1,236.44	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<u>1,236.44</u>	<u>73.00</u>

## Schedule of Changes Worksheet

Beginning Fund Balance				4.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				4,006,509.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				73.00	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				4,006,441.25	(5)



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## 61 - Building Reserve Fund

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

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	132,368.82	133,257.28
1113	District Levy - Heavy Motor Vehicles	809.59	761.17
1190	Penalties and Interest on Taxes	571.10	1,005.50
1510	Interest Earnings	2,968.70	1,397.42
1900	Other Revenue from Local Sources	0.00	1,194.90
1920	Contributions/Donations from Private Sources	1,215.55	0.00
3440	State HB20/SB417 Prop Tax Reimb	1,882.12	1,362.38
3444	State School Block Grant	11,293.69	11,006.57
9710	Residual Equity Transfers In	0.00	43,974.41
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>151,109.57</b>	<b>193,959.63</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		
1XX	Personal Services - Salaries	138.90	0.00
3XX	Purchased Professional and Technical Services	20,074.24	0.00
6XX	Supplies and Materials	69,018.15	0.00
7XX	Property and Equipment Acquisition	61,352.50	0.00
4XXX	Facilities Acquisition and Construction Services		
1XX	Personal Services - Salaries	0.00	1,592.48
3XX	Purchased Professional and Technical Services	0.00	39,135.00
4XX	Purchased Property Services	0.00	74,755.61
6XX	Supplies and Materials	0.00	6,684.56
7XX	Property and Equipment Acquisition	0.00	49,479.00
999	Undistributed		
9999	Undistributed		
971	Residual Equity Transfers Out	52,928.86	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		<b>203,512.65</b>	<b>171,646.65</b>



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## 61 - Building Reserve Fund

### Schedule of Changes Worksheet

Beginning Fund Balance						137,376.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						193,959.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						171,646.65	(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)						159,689.57	(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	476.68	0.00
1950	Services Provided Other School Districts or Coops	41,062.50	0.00
3355	Medicaid - Miscellaneous	3,504.70	0.00
<b>521</b>	<b>Flathead Special Education Coop.</b>		
1510	Interest Earnings	0.00	432.34
1510	Interest Earnings	148.18	0.00
1950	Services Provided Other School Districts or Coops	0.00	53,218.00
1950	Services Provided Other School Districts or Coops	49,842.00	0.00
	<b>521 Subtotal</b>	<b>49,990.18</b>	<b>53,650.34</b>
<b>621</b>	<b>FLATHEAD CO. DAY TREATMENT</b>		
1510	Interest Earnings	194.82	432.33
1950	Services Provided Other School Districts or Coops	0.00	38,240.24
3355	Medicaid - Miscellaneous	0.00	2,358.28
	<b>621 Subtotal</b>	<b>194.82</b>	<b>41,030.85</b>
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>95,228.88</b>	<b>94,681.19</b>

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

PRC Program Function Object		2002 Value	2003 Value
<b>521</b>	<b>Flathead Special Education Coop.</b>		
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	0.00	5,760.08
4XX	Purchased Property Services	3,031.95	0.00
6XX	Supplies and Materials	5,142.44	0.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	0.00	21,462.07
1XX	Personal Services - Salaries	20,646.51	0.00
2XX	Personal Services - Employee Benefits	2,545.12	0.00
6XX	Supplies and Materials	446.06	0.00
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	0.00	17,212.23
1XX	Personal Services - Salaries	16,631.70	0.00
2XX	Personal Services - Employee Benefits	1,882.30	0.00
5XX	Other Purchased Services	0.00	841.40
5XX	Other Purchased Services	411.94	0.00



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## 82 - Interlocal Agreement Fund

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

PRC Program Function Object	2002 Value	2003 Value
<b>521 Subtotal</b>	50,738.02	45,275.78
<b>621 FLATHEAD CO. DAY TREATMENT</b>		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	106.55	1,301.45
5XX Other Purchased Services	0.00	1,285.52
6XX Supplies and Materials	242.97	927.75
7XX Property and Equipment Acquisition	3,495.00	0.00
24XX Support Services - School Administration		
3XX Purchased Professional and Technical Services	14,920.59	5,926.51
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	780.80	0.00
4XX Purchased Property Services	10,526.00	10,526.00
5XX Other Purchased Services	500.00	610.00
<b>621 Subtotal</b>	30,571.91	20,577.23
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>81,309.93</b>	<b>65,853.01</b>



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## 82 - Interlocal Agreement Fund

### Schedule of Changes Worksheet

Beginning Fund Balance					40,613.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					94,681.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					65,853.01	(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)					69,441.87	(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
1510	Interest Earnings	41,437.02	0.00
1900	Other Revenue from Local Sources	0.00	33,796.52
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		41,437.02	33,796.52

### 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	38,466.37	47,222.97
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>		38,466.37	47,222.97

## Schedule of Changes Worksheet

Beginning Fund Balance				24,032.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				33,796.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				47,222.97	(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	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				10,605.73	(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	66,957.88	68,801.33
XX	XXX 4XXX	710 Land	125,626.84	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	89,616.54
b. Related Services Block Grant Entitlement	29869.71
c. Total Entitlements Subject to Reversion	119,486.25

## 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)]	158,916.71
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	399,153.33
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	200,057.42	0.00	0.00	0.00
280	1XXX	2XX	52,006.97	0.00	0.00	0.00
280	1XXX	3XX	2,035.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	74.16	0.00	0.00	0.00
280	1XXX	6XX	4,094.71	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	104,407.33	0.00	0.00	0.00
280	21XX	2XX	20,065.81	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	90.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	1,694.22	0.00	0.00	0.00
280	21XX	7XX	401.00	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	7,961.52	0.00	0.00	0.00
280	24XX	2XX	5,249.07	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	1,016.12	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00
<b>Totals</b>			399,153.33	0.00	0.00	0.00 399,153.33



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*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.*